

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

*Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first nine months of the official year 1888-89, and of the
seventeen preceding years.
(IN THOUSANDS OF RUPEES.)*

YEAR.	BENGAL.				BOMBAY.				SINDH.				MADRAS.				BURMA.				TOTAL BRITISH INDIA.					YEAR.
	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	Total Revenue.	On Exports.	Total Revenue.	
1871-72	7.65	55.99	16.39	80.23	5.00	33.67	3.10	41.77	93	93	1.38	3.24	2.66	8.92	9.93	21.51	1.17	3.16	12.78	17.11	17.41	1.02,67	1,20,08	43.78	1,63,86	1871-72
1872-73	9.08	52.55	18.12	79.75	3.93	31.83	2.59	38.35	81	92	1.62	3.35	2.88	8.68	7.96	19.32	2.19	3.54	22.31	28.04	18.89	97.32	1,16,41	52.60	1,69,01	1872-73
1873-74	7.79	51.64	14.08	73.51	4.51	34.03	2.64	41.18	90	77	90	2.57	2.70	10.24	9.87	22.81	2.38	3.46	16.41	22.25	18.28	1,00,14	1,18,42	43.90	1,62,32	1873-74
1874-75	8.85	58.68	11.14	78.67	4.97	34.99	3.01	42.97	86	63	1,10	2.59	2.71	10.17	9.64	22.32	2.92	5.10	11.22	19.24	20.31	1,09,57	1,20,88	36.11	1,65,99	1874-75
1875-76	9.37	57.45	11.65	78.47	4.95	30.55	3.77	39.27	97	79	1,02	2.78	3.15	10.41	8.60	22.16	2.87	3.67	19.35	25.89	21.31	1,02,87	1,24,18	44.39	1,68,57	1875-76
1876-77	9.65	49.49	10.93	70.07	6.18	31.26	83	38.27	1,16	58	20	1.94	4.11	9.06	5.63	18.80	3.14	3.80	13.59	20.53	24.24	94.19	1,18,43	31.18	1,49,61	1876-77
1877-78	10.71	59.44	13.04	83.19	6.31	35.95	77	43.03	1,49	70	32	2.51	4.06	6.58	1.54	12.18	3.62	4.60	10.17	18.39	26.19	1,07,27	1,33,46	25.84	1,59,30	1877-78
1878-79	9.68	49.72	11.62	71.02	6.28	33.26	1.54	41.08	1,42	44	19	2.05	4.03	6.81	3.39	14.23	4.92	5.07	15.33	25.32	26.33	95.30	1,21,63	32.07	1,53,70	1878-79
1879-80	9.04	46.91	7.68	63.63	7.04	28.75	1.46	37.25	2,40	55	19	3.14	3.90	6.93	5.28	16.11	5.07	4.91	18.00	27.98	27.45	88.05	1,15,50	32.61	1,48,11	1879-80
1880-81	9.73	45.62	9.27	64.62	6.36	40.98	1.77	49.11	3,39	86	18	4.43	3.92	7.99	5.89	17.80	3.51	5.94	21.87	31.32	26.91	1,01,39	1,28,30	38.98	1,67,28	1880-81
1881-82	9.61	40.83	11.24	61.68	7.43	35.08	1.21	43.72	2,83	97	26	4.06	3.66	7.24	3.63	14.53	5.10	5.87	25.38	36.35	28.63	89.99	1,18,62	41.72	1,60,34	1881-82
1882-83	10.40	11	11.91	22.42	7.36	-1.04*	1.15	7.47	2,59	3	44	3.06	4.04	2	2.88	6.94	5.73	6	30.23	36.02	30.12	—82*	29.30	46.61	75.91	1882-83
1883-84	10.45	22	12.98	23.65	7.96	41	1.08	9.45	2,64	4	38	3.06	3.73	7	3.88	7.68	5.77	11	21.97	27.85	30.55	85	31.40	40.29	71.69	1883-84
1884-85	9.13	26	8.16	17.55	7.70	33	1.39	9.42	2,87	5	43	3.35	3.57	4	3.78	7.39	5.67	4	16.07	21.78	28.94	72	29.66	29.83	59.49	1884-85
1885-86	9.73	22	10.08	20.03	8.90	40	88	10.18	3,17	5	59	3.81	3.65	8	2.72	6.45	4.65	4	25.40	30.09	30.10	79	30.89	39.67	70.56	1885-86
1886-87	9.79	37	8.08	18.24	9.00	42	1.05	10.47	3,82	9	70	4.61	4.64	13	3.96	8.73	6.42	9	21.86	28.37	33.67	1,10	34.77	35.65	70.42	1886-87
1887-88	9.52	38	10.72	20.62	10.63	40	1.38	12.41	3,61	6	59	4.26	7.48	6	3.26	10.80	6.67	2	22.14	28.83	37.91	92	38.83	38.09	76.92	1887-88
1888-89	11.04	4.85	10.63	26.52	10.88	3.04	1,10	15.02	3,83	65	33	4.81	7.74	71	3.74	12.19	6.32	77	14.91	22.00	39.81	10.02	49.83	30.71	80.54	1888-89

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH;
Calcutta, 15th January, 1889.

A. U. FANSHAWE,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XXXVIII OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total length open.	RECEIPTS FOR WEEK ENDING 24TH DECEMBER, 1887.		Total length open.	RECEIPTS FOR WEEK ENDING 22ND DECEMBER, 1888.		TOTAL RECEIPTS FROM 1ST APRIL TO 24TH DECEMBER, 1887.		TOTAL RECEIPTS FROM 1ST APRIL TO 22ND DECEMBER, 1888.		Total Increase in 1888-89.	Total Decrease in 1888-89.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
Last 9 days of Dec., 1888	<i>State Lines worked by Companies.</i>		<i>R</i>	<i>R</i>		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
29th Dec., 1888	East Indian	1,514	10,13,389	669	1,514	10,50,893	694	3,24,53,693	564	3,10,66,880	540	...	13,86,813
Last 9 days of Dec., 1888	Rajputana-Malwa (a)	1,664	3,91,529	235	1,664	3,96,000	238	1,14,55,083	180	1,30,15,008	206	15,59,925	...
29th Dec., 1888	Sindia	75	8,902	119	75	6,276	84	3,25,624	115	2,55,195	90	...	70,429
Ditto	Patna-Gva	57	8,490	148	57	8,027	140	3,70,266	170	3,55,968	164	...	14,298
Ditto	Bengal-Nagpur (b)	186	30,231	163	225	53,395	237	9,18,136	129	10,72,784	150	1,54,648	...
Ditto	Dildarnagar-Ghazipur	12	1,027	86	12	1,158	97	34,419	75	33,347	73	...	1,072
29th Dec., 1888	Mysore	140	9,575	69	140	11,397	82	3,77,631	71	4,37,750	82	60,119	...
29th ditto	Southern Mahratta (c)	850	54,451	64	854	64,278	75	23,40,770	85	28,40,249	87	4,99,532	...
22nd ditto	Indian Midland	42	3,012	72	136	16,134	119	1,20,075	75	4,76,026	92	3,55,951	...
22nd ditto	Cuddapah-Nellore	83	3,888	47	83	3,939	47	(d)38,698	32	1,79,441	57	1,40,743	...
Last 9 days of Dec., 1888	Bareilly-Pilibhit	36	2,552	71	36	2,304	64	63,912	47	62,977	46	...	935
22nd Dec., 1888	Lucknow-Sitapur-Sihramau	105	4,807	46	105	5,814	55	1,46,428	37	1,83,981	46	37,553	...
	TOTAL	4,764	15,31,853	322	4,901	16,19,615	330	4,86,44,682	278	4,99,79,606	270	13,34,924	...
Last 9 days of Dec., 1888	<i>State Lines worked by Government.</i>												
22nd Dec., 1888	North-Western (e)	2,433	4,77,690	196	2,415	5,44,170	225	1,49,85,198	176	1,85,52,778	202	35,67,580	...
22nd ditto	Wardha Coal	45	15,015	347	45	18,961	421	4,85,244	282	5,86,109	343	100,865	...
22nd ditto	Bengal Central	125	12,159	97	125	12,280	98	4,91,417	103	5,24,735	110	33,318	...
22nd ditto	Eastern Bengal Railways (f)	645	2,15,018	333	673	2,47,900	368	70,98,412	290	78,47,615	307	7,49,203	...
Last 9 days of Dec., 1888	Nalhati	27	1,635	60	27	1,880	69	64,386	62	72,407	70	8,021	...
Ditto	Tirhoot	259	35,522	137	273	28,337	104	12,31,459	129	11,76,790	118	...	54,669
22nd Dec., 1888	Burma	333	45,588	137	441	51,019	116	20,70,265	164	21,29,708	143	59,443	...
29th ditto	Jorhat	28	1,032	37	31	1,658	54	39,993	38	45,786	43	5,793	...
22nd ditto	Cherra-Companyganj	7	177	24	7	227	30	9,542	33	6,084	21	...	3,458
	TOTAL	3,902	8,04,436	206	4,037	9,06,432	223	2,64,75,916	188	3,09,42,012	205	44,66,096	...
	<i>Lines worked by Guaranteed Companies.</i>												
29th Dec., 1888	Madras	831	1,76,711	213	840	1,86,273	222	59,82,401	189	61,76,238	193	1,93,837	...
22nd ditto	South Indian	654	99,990	153	654	1,31,347	201	37,31,574	149	40,44,528	163	3,12,954	...
22nd ditto	Great Indian Peninsula	1,504	7,05,945	470	1,504	9,16,065	609	2,80,10,707	488	2,91,47,794	511	11,37,087	...
29th ditto	Bombay, Baroda and Central India	461	2,43,956	529	461	2,69,000	584	86,20,202	489	88,31,046	496	2,01,844	...
Last 9 days of Dec., 1888	Oudh and Rohilkhand	693	1,55,787	225	693	1,42,201	205	46,83,826	179	48,83,679	186	1,99,853	...
	TOTAL	4,143	13,82,389	334	4,152	16,44,886	396	5,10,37,710	322	5,30,83,285	337	20,45,575	...
GRAND TOTAL (GUARANTEED AND STATE)		12,809	37,18,678	290	13,090	41,70,933	311	12,61,58,308	266	13,40,04,903	271	78,46,595	...
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	6,56,74,554	139	7,24,82,277	147	...	...
NET RECEIPTS		...	...	...	...	...	...	6,04,83,754	127	6,15,22,626	124	10,38,872	...
	<i>Assisted Companies.</i>												
Last 9 days of Dec., 1888	Bengal and North-Western	376	33,888	90	376	37,780	100	14,41,764	100	16,35,674	114	1,93,910	...
Ditto	Tarakeshwar	22	3,873	174	22	4,180	188	1,88,961	224	1,95,037	231	6,076	...
Ditto	Rohilkhand-Kumaun	67	5,916	88	67	4,146	62	2,43,101	95	2,03,226	103	20,125	...
22nd Dec., 1888	Dibru-Sadiya	78	6,991	90	78	7,883	101	3,05,941	102	3,21,970	109	16,029	...
	TOTAL	543	50,668	93	543	53,989	99	21,79,767	105	24,15,907	117	2,36,140	...
	<i>Native States.</i>												
Last 9 days of Dec., 1888	The Nizam's Guaranteed Company	208	34,213	164	310	38,384	124	11,49,821	144	12,27,236	110	77,415	...
29th Dec., 1888	The Gaekwar's	59	2,986	51	59	2,960	50	1,13,556	50	97,930	43	...	16,526
29th ditto	The Gaekwar's Mehsana-Vadnagar	21	701	33	27	750	28	26,697	33	31,737	39	5,040	...
22nd ditto	Bhavnagar-Gondal	193	19,845	103	209	23,367	112	7,11,715	96	7,45,672	98	33,957	...
Last 9 days of Dec., 1888	Junagarh-Porbandar	68	1,998	29	68	2,747	40	1,02,432	40	1,24,001	48	21,569	...
29th Dec., 1888	Morvi	124	7,762	63	124	7,100	57	2,46,401	52	2,48,029	53	1,628	...
	TOTAL	673	67,505	100	797	75,308	94	23,50,622	91	24,73,705	85	1,23,083	...

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Katni-Umaria State Railway.

(c) Includes the Bellary-Kistna State Railway.

(d) Total receipts from 15th September to 24th December, 1887.

(e) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(f) Includes the Northern Bengal, Dacca, Kaunia-Dharla and Assam-Bihar State Railways.

CALCUTTA,
The 17th January, 1889.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.



SUPPLEMENT TO
The Gazette of India.

No. 4.} CALCUTTA, SATURDAY, JANUARY 26, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 19th January, 1889.*—Rainfall very slight in Tanjore and Salem and none elsewhere; more rain wanted in Ganjam and Coimbatore. Standing crops generally good, but damaged by disease or excessive rain in parts of Chingleput, South Arcot and Tinnevely and withering in Coimbatore. Pasturage generally sufficient, except in parts of Salem and Coimbatore. Agricultural operations progressing. Prices rising in Ganjam and six other districts, falling in eight and stationary elsewhere. General prospects favourable except in Ganjam and Coimbatore. 28,383 labourers on Rushikulya works, Ganjam.

Bombay.—*For week ending 23rd January, 1889.*—Slight rain in parts of Shikarpur. Late crops in Khandesh and Nasik, in one taluka of Poona, three of Surat and almost throughout Ahmednagar and Sholapur unsatisfactory; also cotton in parts of Sholapur and Bijapur, *jowari* in parts of Belgaum and exotic cotton and wheat in parts of Dharwar blighted; grain in one taluka of Ahmedabad injured by insects; *jowari* in two talukas of Ahmednagar by cloudy weather, and late crops in three talukas of Satara by blight and insects; standing crops, including opium in Baroda, otherwise good. Fodder scarce in Khandesh and Nasik and in parts of Hyderabad, Ahmednagar, Baroda, and Kathiawar. Prices rising in two talukas of Nasik.

Bengal.—*For week ending 22nd January, 1889.*—The rainfall reported last week, which extended to places in Western and Eastern Bengal, besides Behar, Chota Nagpore and Central Bengal, though slight and not general, has been useful, in spite of the hail, with which it was attended in Behar. The *rabi* crops are generally promising, but more rain is much needed throughout Chota Nagpore and in some districts in Central Bengal. Poppy and tobacco crops are reported on favourably. Sugarcane, which is being harvested in some districts, is expected to yield a good outturn. *Boro* rice is being transplanted, and is

doing well. Prices of rice and other grains continue to be very high as compared with the past year. No fresh report received concerning the affected tracts in North Behar, which are being personally inspected by His Honour the Lieutenant-Governor. The Collector of Chumparun, however, states that the pressure upon the people is not acute, but is increasing.

North-Western Provinces and Oudh.—*For week ending 23rd January, 1889.*—Weather cloudy. Light showers fell during the week in five districts. Rain is urgently needed everywhere to improve the prospects of the *rabi*. Poppy crop doing well. Irrigation continues. Sugarcane pressing in progress. Markets well supplied. Prices steady. Fodder becoming scarce and dear in places. Cattle healthy except in Kumaon.

Punjab.—*For week ending 23rd January, 1889.*—Slight rain in Rawalpindi and Peshawar. Prices unsettled in Delhi and Peshawar, stationary in all other districts. *Rabi* sowings completed. Watering of crops in progress in Lahore. Rain is urgently wanted throughout the Province. Crops on irrigated lands are reported to be in good condition, but those on unirrigated lands are already injured in many districts from want of rain, and will be much damaged if rain does not fall within the next week. Stock cattle are reported healthy. Fodder sufficient, except in Hissar, Dera Ismail Khan and in parts of Sialkot, Multan and Rawalpindi.

Central Provinces—*For week ending 23rd January, 1889.*—Weather rather cloudy and warm. Light shower in Jubbulpore District. Wheat and other winter crops below average in Northern districts and in Bilaspur. Elsewhere prospects favourable. Cattle in fair condition.

Burma.—*For week ending 19th January, 1889.*—No rain has fallen during the past week. Crops are generally good, except in parts of Thayetmyo and Prome. The price of paddy has fallen in Akyab, Prome, Henzada, Sagaing, Kyaukse and Magwé and risen in Rangoon, Tharrawaddy, Thongwa and Moulmein.

Assam.—*For week ending 23rd January, 1889.*—Weather cold. Slight rain in Upper Assam. Harvesting of winter rice nearly finished. Pulses and mustard are being gathered; sugarcane crushed and tea pruned.

Mysore and Coorg.—*For week ending 23rd January, 1889.*—No rain. Standing crops in good condition. Paddy and sugarcane sown in parts. Prospects generally favourable. Water-supply diminishing in parts of two taluks in the Mysore District. No material change in prices.

Rice crop harvested in Coorg. Coffee-picking in progress.

Berar and Hyderabad.—*For week ending 23rd January, 1889.*—Picking of cotton and harvesting of other *khari* crops nearly over in Berar. *Rabi* crops are doing well. Prospects favourable. Cattle in fair condition. Fodder insufficient in some districts. Prices stationary.

No rain in Hyderabad. *Rabi* crops thriving; *tabi* sowings continue; scarcity of fodder still felt. Prices stationary.

Central India.—*For week ending 23rd January, 1889.*—The report from Bhopal this week shows rain wanted in the Bhilsa district. Standing crops and probable cutturn only fair. Prices of food-grains fallen in Dhar and risen elsewhere in Bhopawar agency.

Rajputana.—*For week ending 23rd January, 1889.*—Agricultural operations satisfactory. Standing crops thriving, but wheat withering in Kotah for want of rain. Agricultural stock good. Pasturage or fodder sufficient, except in Marwar, Kherwara, Meywar and Dholepore. Prices steady generally except in Marwar. Opium satisfactory. Cotton fair.

Nepal.—*For week ending 17th January, 1889.*—Showers fell during the week. Weather chilly and cloudy at times. Dry winds in the morning and evening. Prospects improved in the valley.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

ABSTRACT SHOWING THE RESULT OF EMIGRATION FROM THE PORT OF CALCUTTA DURING THE MONTH
OF DECEMBER, 1888.

No. 1.—As to Age and Sex.

	TRINIDAD.				DEMERARA.				FIJI.				MAURITIUS.				NATAL.				SURINAM.				GUADELOUPE.				TOTAL.		GRAND TOTAL.
	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.					
Under 2 years	12	14	26	40'00 women to every 100 men.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12	14	26			
From 2 to 10 years	25	25	50		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25	25	50			
" 10 " 20 "	49	18	67		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	49	18	67			
" 20 " 30 "	269	103	372		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	269	103	372			
" 30 " 40 "	38	22	60		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	38	22	60			
" 40 " 50 "	3	...	3		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	3			
Above 50 "				
GRAND TOTAL	396	182	578	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	396	182	578				

No. 2.—As to places whence Emigrants came to Calcutta for Embarkation.

Orissa
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No. 3.—As to Caste and Religion.

Brahmins and high castes.	69	22	91	69	22	91
Agriculturists	101	37	138	101	37	138
Artisans	...	...	...	...	57	26	83	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	57	26	83
Low castes	...	...	...	...	120	64	184	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	120	64	184
Musulmans	...	...	...	...	49	33	82	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	49	33	82
Christians	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL	...	...	...	...	396	182	578	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	396	182	578

MEMORANDUM.				Male.	Female.	TOTAL.
1. Hindus . . . . .	...	...	...	347	149	496
2. Musulmans . . . . .	...	...	...	49	33	82
3. Christians . . . . .	...	...	...	...	...	...
TOTAL . . . . .	...	...	...	396	182	578

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XXXIX OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total length open.	RECEIPTS FOR WEEK ENDING 31ST DECEMBER, 1887.		Total length open.	RECEIPTS FOR WEEK ENDING 29TH DECEMBER, 1888.		TOTAL RECEIPTS FROM 1ST APRIL TO 31ST DECEMBER, 1887.		TOTAL RECEIPTS FROM 1ST APRIL TO 29TH DECEMBER, 1888.		Total Increase in 1888-89.	Total Decrease in 1888-89.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
First 12 days of Jan., 1889.	<i>State Lines worked by Companies.</i>		<i>R</i>	<i>R</i>		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
12th Jan., 1889.	East Indian	1,514	9,05,072	598	1,514	8,56,424	566	3,33,58,765	505	3,20,69,364	543	...	12,89,401
First 12 days of Jan., 1889.	Rajputana-Malwa (a).	1,664	3,70,208	222	1,664	3,91,000	235	1,18,25,381	181	1,34,22,858	207	15,97,477	...
12th Jan., 1889.	Sindia	75	10,106	135	75	6,921	92	3,35,730	115	2,62,525	90	...	73,205
12th Jan., 1889.	Patna-Gya	57	9,880	173	57	8,859	155	3,80,146	170	3,65,488	164	...	14,658
12th Jan., 1889.	Bengal-Nagpur (b)	186	71,476	384	225	43,049	191	9,89,612	135	11,17,794	152	1,28,182	...
First 12 days of Jan., 1889.	Dildarnagar-Ghazipur	12	1,101	92	12	659	55	35,520	76	33,923	72	...	1,597
First 12 days of Jan., 1889.	Mysore	140	9,812	70	140	10,504	75	3,86,204	70	4,48,254	82	62,050	...
12th Jan., 1889.	Southern Mahratta (c)	850	59,745	70	854	70,258	82	24,00,435	80	29,10,507	87	5,10,072	...
12th Jan., 1889.	Indian Midland	42	(g)—1,842	—44	136	12,440	91	1,18,233	72	4,88,231	92	3,69,998	...
12th Jan., 1889.	Cuddapah-Nellore	83	9,755	118	83	4,234	51	(d)48,453	38	1,83,150	57	1,34,697	...
Last 9 days of Dec., 1888.	Bareilly-Pilibhit	36	1,612	45	36	2,618	73	65,524	47	65,594	47	70	...
First 5 days of Jan., 1889.	Lucknow-Sitapur	105	4,945	47	105	5,686	54	1,51,373	37	1,89,859	46	38,486	...
12th Jan., 1889.	Sihramau	105	4,945	47	105	5,686	54	1,51,373	37	1,89,859	46	38,486	...
	TOTAL	4,764	14,51,960	305	4,901	14,12,652	288	5,00,95,376	276	5,15,57,547	271	14,62,171	...
12th Jan., 1889.	<i>State Lines worked by Government.</i>												
First 5 days of Jan., 1889.	North-Western (e)	2,433	4,58,295	188	2,415	4,88,756	202	1,54,43,493	176	1,90,41,533	202	35,98,040	...
Last 9 days of Dec., 1888.	Wardha Coal	45	27,390	609	45	21,691	482	5,12,634	290	6,08,543	347	95,909	...
12th Jan., 1889.	Bengal Central	125	14,167	113	125	11,861	95	5,05,584	104	5,38,237	110	32,653	...
12th Jan., 1889.	Eastern Bengal Railways (f)	645	2,51,294	390	673	2,40,077	357	73,49,706	292	80,97,233	309	7,47,527	...
12th Jan., 1889.	Nalhati	27	1,569	57	27	1,821	67	66,093	62	74,379	70	8,286	...
12th Jan., 1889.	Tirhoot	259	34,505	133	273	25,938	95	12,71,222	130	12,04,241	118	...	66,981
12th Jan., 1889.	Burma	333	64,249	193	441	51,156	116	21,34,514	164	21,80,864	142	46,350	...
12th Jan., 1889.	Jorhat	28	555	20	31	1,483	48	40,548	38	47,260	43	6,721	...
12th Jan., 1889.	Cherra-Companyganj.	7	(g)—551	—73	7	234	31	8,991	31	6,318	22	...	2,673
	TOTAL	3,902	8,51,473	218	4,037	8,43,017	209	2,73,32,785	188	3,17,98,617	205	44,65,832	...
20th Dec., 1888.	<i>Lines worked by Guaranteed Companies.</i>												
First 5 days of Jan., 1889.	Madras	831	1,62,829	196	840	1,97,018	235	61,45,230	188	63,58,508	194	2,13,278	...
12th Jan., 1889.	South Indian	654	1,42,853	218	654	1,07,154	104	38,74,427	151	41,52,202	103	2,77,775	...
12th Jan., 1889.	Great Indian Peninsula	1,504	9,56,926	637	1,504	8,34,577	555	2,89,67,633	491	2,99,87,971	511	10,20,338	...
12th Jan., 1889.	Bombay, Baroda and Central India	461	2,85,514	619	461	2,47,000	536	89,14,716	492	90,83,384	505	1,68,668	...
12th Jan., 1889.	Oudh and Rohilkhand	693	2,05,733	297	692	1,30,040	188	48,89,559	182	50,19,317	186	1,29,758	...
	TOTAL	4,143	17,53,855	423	4,151	15,15,789	365	5,27,91,565	324	5,46,01,382	337	18,09,817	...
	GRAND TOTAL (GUARANTEED AND STATE)	12,809	40,57,288	317	13,089	37,71,458	288	13,02,19,726	266	13,79,57,546	272	77,37,820	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,77,14,604	139	7,44,98,125	147	...	...
	NET RECEIPTS	...	...	...	...	...	...	6,25,05,122	127	6,34,59,421	125	9,54,299	...
First 12 days of Jan., 1889.	<i>Assisted Companies.</i>												
12th Jan., 1889.	Bengal and North-Western	376	54,982	146	376	48,129	128	14,96,746	101	16,82,291	115	1,85,545	...
12th Jan., 1889.	Tarakeshwar	22	4,267	192	22	4,782	217	1,93,228	223	2,02,014	233	8,786	...
12th Jan., 1889.	Rohilkhand-Kumaun	67	11,700	175	67	4,942	74	2,54,801	98	2,68,108	103	13,367	...
12th Jan., 1889.	Dibru-Sadiya	78	6,428	82	78	6,331	81	3,12,369	102	3,28,301	108	15,932	...
	TOTAL	543	77,377	142	543	64,184	118	22,57,144	106	24,80,774	117	2,23,630	...
First 5 days of Jan., 1889.	<i>Native States.</i>												
12th Jan., 1889.	The Nizam's Guaranteed Company	208	27,710	133	310	43,878	142	11,77,431	144	12,71,114	110	93,683	...
12th Jan., 1889.	The Gaekwar's	59	4,335	74	59	2,490	42	1,17,891	51	1,00,141	44	...	17,750
12th Jan., 1889.	The Gaekwar's Mehsana-Vadnagar	21	928	44	27	700	26	27,625	33	32,762	39	5,137	...
12th Jan., 1889.	Bhavnagar-Gondal	193	20,177	105	209	23,007	110	7,31,892	97	7,72,089	99	40,197	...
12th Jan., 1889.	Junagarh-Porbandar	68	2,696	40	68	2,762	41	1,05,128	40	1,20,824	48	21,696	...
12th Jan., 1889.	Morvi	124	7,434	60	124	6,300	51	2,53,835	52	2,54,732	53	897	...
	TOTAL	673	63,280	94	797	79,137	99	24,13,802	91	25,57,662	86	1,43,860	...

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Katni-Umaria State Railway.

(c) Includes the Bellary-Kistna State Railway.

(d) Total receipts from 15th September to 31st December, 1887.

(e) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(f) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Behar State Railways.

(g) Due to adjustments.

CALCUTTA,

The 25th January, 1889.

M. C. BRACKENBURY, Major, R.E.,

Under-Secretary.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

**WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-
YEAR ENDING THE 30th JUNE 1888.**

(See Supplement to the *Gazette of India*, dated 28th July 1888.)

DISTRICTS.	AVERAGE WAGES PER MONTH.		
	Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
	<i>R a. p.</i>	<i>R a. p.</i>	<i>R a. p.</i>
MADRAS (Revised).			
Ganjam	4 11 0	6 9 0	9 6 0
Vizagapatam	3 14 0	4 7 0	9 11 0
Godavari	5 0 0	5 0 0	15 0 0
Kistna	5 10 8	7 10 8	17 14 3
Nellore	5 8 0	6 4 0	16 10 8
Cuddapah	7 8 0	7 8 0	15 0 0
Anantapur	4 0 0	7 8 0	15 0 0
Bellary	5 5 0	7 0 0	15 0 0
Kurnool	4 11 0	4 11 0	20 10 0
Madras	5 0 0	5 8 0	13 9 6
Chingleput	4 8 0	5 0 0	13 8 0
North Arcot	5 3 7	5 12 10	15 6 4
South Arcot	5 6 4	6 3 4	12 11 4
Tanjore	5 9 8	6 12 9	15 0 0
Trichinopoly	4 2 0	6 8 0	12 3 0
Madura	4 14 0	5 8 0	12 8 6
Tinnevely	5 4 0	6 10 8	12 6 8
Coimbatore	4 12 0	5 13 4	17 8 0
Nilgiris	7 8 0	9 0 0	25 0 0
Salem	4 3 8	5 5 4	13 13 4
South Canara	6 14 0	6 12 0	18 2 0
Malabar	6 0 0	6 10 2	13 4 2

E. J. SINKINSON,
Offg. Secretary to the Government of India.



SUPPLEMENT TO
The Gazette of India.

No. 5.} CALCUTTA, SATURDAY, FEBRUARY 2, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
Establishment.

**RECRUITMENT OF THE SUPERIOR AND SUBORDINATE DIVISIONS OF THE
ACCOUNTS BRANCH OF THE PUBLIC WORKS DEPARTMENT.**

No. 19 A.—E., Calcutta, the 25th January 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read the following:—

- Home Department Office Memorandum No. 633, dated 16th March 1888.
- Report of the Public Service Commission, Chapter X, paras. 99 and 100.
- Public Works Department Code, Volume I, Chapter II, paras. 52 to 62.
- Report, dated 3rd October 1888, of a Committee appointed to revise the subjects of examination for entrance to the Superior and Subordinate Divisions of the Accounts Branch, Public Works Department.

OBSERVATIONS.—The Government of India has had under consideration the Report of the Public Service Commission on the Accounts Branch of the Public Works Department, in which the opinion is expressed that the present system of recruitment for this Branch of the service is unsatisfactory. The recruitment hitherto has generally been—

- (1) by transfer of Officers (Military and Civil) from the Engineer Establishment of the Public Works Department;
- (2) by promotion of selected Accountants from the Subordinate service; and
- (3) by appointment of nominated candidates outside the service, who have passed a prescribed entrance examination.

The Public Service Commission considered that the number of Engineers and Military Officers already employed was excessive; and recommended certain alterations in the mode of recruitment of outside candidates.

2. The transfer of Military Officers to the Accounts Branch, except under special circumstances, has already been stopped; and it is expected that the transfer of Civil Engineers to that Branch will also become exceptional when the present surplus staff of Engineers has disappeared.

3. A Committee was appointed to work out the details of a revised scheme for the examinations qualifying for appointment to the Accounts Branch, both Superior and Subordinate, and, with certain modifications, the Government of India is pleased to accept its recommendations.

RESOLUTION.—The Government of India is now pleased to lay down the following general rules on the subject of the future recruitment for the Superior service of the Accounts Branch of the Department :—

I.—Appointments will be made mainly from successful candidates in a nominated (not open) competitive examination, and occasionally from senior Accountants as instanced in Public Works Department Code, Volume I, Chapter II, para. 59.

II.—Nominations to the competitive examination will, as now, rest with the Accountant General, on the conditions laid down in Public Works Code, Volume I, Appendix C, paras. 1 to 5, except that the maximum age in para. 4 will be increased to 23 years, and that the number of candidates nominated will be at least three for each vacancy.

III.—The Accountant General will submit annually to the Government of India, early in January, a report stating which, if any, of the Accountants in the Subordinate service he recommends for promotion, on approval, to the Superior service.

IV.—After orders have been passed on that report an advertisement will be issued in the *Gazette of India* about the beginning of February, stating the number of vacancies to be competed for at the next examination.

V.—The candidates who pass the examination will be appointed Apprentice Examiners, in order of merit, and to the extent of the number of vacancies announced for competition. With respect to confirmation and subsequent promotion, they will be subject to the conditions laid down in Public Works Code, Volume I, Chapter II, paras. 52 and 54.

2. The examination for appointment to the Superior Accounts Branch will, in future, be in two parts, preliminary and general, as detailed in the accompanying Appendix. The preliminary examination is meant to be a test of hand-writing and of knowledge of Arithmetic and Hindustani, and candidates failing to pass this test will be debarred from appearing at the general examination.

3. The examination will be held by the Principal of the Thomason Civil Engineering College, Rurki. Candidates whose names have already been registered for examination should, accordingly, be instructed to communicate with that Officer and to state what subjects in groups IV and V they propose to take up. An examination fee of Rs. 32 should, at the same time, be remitted by each candidate to the Principal.

4. A notification will issue subsequently prescribing the date and locality of the examinations.

5. The limitation of age to 23 years will not apply to any candidates whose names may have been registered before this date for the next examination, and who may be above the prescribed age when it is held.

6. The only modification considered necessary in the entrance examination for the Subordinate Division is to make it competitive. This is explained in the last paragraph of the Appendix to this Resolution. The examination will continue to be conducted as at present ordered.

7. The Government of India desires to acknowledge the promptness and completeness with which the Committee,* referred to in para. 3 of the preamble, have carried out the work entrusted to them.

* Mr. R. Logan, C.S.
 " T. C. Lewis.
 " R. B. Buckley.
 " R. G. Macdonald.

ORDER.—Ordered, that this Resolution be forwarded to the Local Govern-

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
 The Chief Commissioners, Central Provinces, Burma, Assam, and Coorg.
 The Resident at Hyderabad.
 The Resident at Mysore (through Foreign Department).
 The Agents to the Governor General for Central India, Rajputana, and Biluchistan.
 The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
 The Director General of Telegraphs.
 The Director General of Railways.
 The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.
 The Comptroller General.
 The Accountant General, Bengal.

ments and Administrations and Officers noted on the margin, for information, and that it be published in the *Gazette of India*.

Also to the Department of Finance and Commerce for information.

Also to the Accountant General, Public Works Department, for further necessary action.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Govt. of India.

Document accompanying.
 Appendix.

Appendix to Public Works Department Resolution No. 19 A.—E., dated 25th January 1889.

Entrance examinations for appointment to the Superior and Subordinate Accounts Branches of the Public Works Department.

SUPERIOR DIVISION.

Preliminary test.

Handwriting—

The candidate will be required to write a short passage of English from dictation, and also to copy two octavo pages of ordinary printed matter, the time allowed for the latter being 45 minutes, and for the whole examination 1 hour.
 The tests will be clearness and rapidity.

Arithmetic—(to cover the whole subject).—One paper.

Text-books.—Lock's Arithmetic for schools, or Barnard Smith's Arithmetic.

Note.—Solutions by Algebraical methods will be accepted.

Mental Arithmetic.—One paper.

Hindustani—

- (a) Translation into English of an easy Hindustani passage printed in Roman character.
- (b) Translation into Hindustani of easy English sentences. If Persian or Nagri characters are not used the Hunterian system of spelling must be followed.
- (c) Oral replies to grammatical questions given in English by the Examiner.
- (d) Conversation in Hindustani with an educated native on ordinary subjects.

To pass in the preliminary test a candidate must obtain 75 per cent. of the total marks in each of the subjects.

General competitive test.

- Groups of subjects.*
- I.—English.
 - II.—Mathematics.
 - III.—Book-keeping.
 - Also, not more than two subjects to be selected out of groups IV and V.
 - IV.—Latin, Sanskrit, Arabic, Persian, French and German.
 - V.—Physics or Chemistry.

The subjects and marks to be :—

Groups.	Subjects.	Particulars.	Marks.
I	English	2 papers on the text-books—500 marks for each paper	1,000
		1 Essay paper	500
			1,500
II	Mathematics	Euclid, Algebra, and Plane Trigonometry— 2 papers,—750 marks each	1,500
		Conic Sections, Statics, Dynamics and Hydrostatics— 1 paper	750
			2,250
III	Book-keeping	1 paper on general subjects	250
IV	Languages	1 paper on the system of ordinary Public Works Accounts as prescribed in the Code	250
V	Physics and Chemistry	1 paper in each language,—500 marks each	1,000
		1 paper on each subject,—500 marks each subject	
		TOTAL	5,250

In the English papers half of the marks given to each question will be awarded for correct English used in answering it.

No candidate will be eligible for appointment who fails to get 40 per cent. of the marks in each of the subjects in groups I and papers 1 and 2 of group II, or be allowed to count marks in any subject in which he fails to get 25 per cent. of the maximum.

The standards and text-books will be as follows; the text-books being changed when necessary :

English text-books.

1. A recent History of England—Molesworth's History of England (1830-74).
2. A book about India—Sir W. W. Hunter's Indian Empire (Trübner's Oriental Series).
3. A. Marshall's Economics of Industry.
4. Huxley's Physiography.

English Essay.

Several subjects to be given, out of which the candidate must select one, such subjects being selected from the text-books.

Mathematics.

Paper I.—Euclid and Algebra.

Euclid—Books I to IV, VI, XI to proposition 21, with definitions of Book V, also easy deductions.

Algebra—including progressions, permutations and combinations, binomial, and exponential theorems, logarithms and logarithmic series.

Text-book—Todhunter's Algebra.

Paper II.—Plane Trigonometry—As far as solution of triangles, properties of triangles, and area of circle.

Text-book—Todhunter's Plane Trigonometry.

Elementary mensuration—No special text-book.

Paper III.—Geometrical Conic Sections (the Parabola and Ellipse).

Statics, Dynamics, and Hydrostatics, treated mathematically, but without the aid of the Differential and Integral Calculus.

Text-books—Drew's Geometrical Treatise on Conic Sections.

Wilson's Elementary Statics (or any other).

Garnett's Elementary Dynamics.

Besant's or Babu S. B. Mukerjee's Elementary Hydrostatics.

Book-keeping.

One paper to cover whole subject.

Text-books.—Ball and Hamilton, and W. Inglis.

One paper on ordinary Public Works accounts—
Public Works Department Code, Volume I, Chapter XII.

I.—Latin.

Horace—Odes I & II.
Cicero—De Oratore I.
Livy—XXI and XXII.
Gow's Companion to School Classics.

} Text-books.

II.—Sanskrit.

Bānabhatta—Kādambari Uttarbhāga, page 85 to end, in Calcutta edition of Samvat 1919
Bhāravi—Kīratārjuniya, Cantos I—III
Sakuntalā.
Also Sayce's Principles of Comparative Philology

} Ditto.

III.—Arabic.

1. Arabic (B.A. Course of Punjab University).
2. Hamasa, 31 pages (Urdu Guide Press).
E. W. Lane's Arabian Society in Middle Ages [Studies of
"Thousand and One Nights."] Publisher, Allen & Co.

} Ditto.

IV.—Persian.

1. Persian (B.A. Course of Punjab University).
2. Shah Namah, first 50 pages, Macan's Calcutta edition.
3. Firoz Shahi, first 50 pages, Asiatic Society's edition.
Geiger's Civilisation of Eastern Iranians in Ancient Times, Vol.
I, Ethnography and Social Life (Translated). Clarendon
Press.

} Ditto.

V and VI.

French and German.

If any candidates appear in these subjects, papers will be set containing passages in prose and verse by modern authors, and idiomatic phrases for translation into English, and similar English prose passages and idiomatic phrases for translation into French and German. Specimen papers showing the nature of the examination will be supplied on application.

Physics—2 papers.

* Deschanel's Natural Philosophy
* S. P. Thompson's Elementary Lessons in Electricity and Magnetism.
Jevons' Principles of Science, 2nd edition, omitting Books I and II.

} Ditto.

Chemistry—2 papers.

Frankland and Japp's Inorganic Chemistry, edition 1884, omitting all the sections in small type, and the parts relating to the following elements :—Zirconium, Thorium, Niobium, Tantalum, Beryllium, Palladium, Iridium, Rhodium, Osmium, Ruthenium, Norwegium, Cerium, Didymium, Lanthanum, Yttrium, Erbium, Terbium, Scandium, Samarium, and Decipium.
Remsen's Organic Chemistry
Jevons' Principles of Science, 2nd edition, omitting Books I and II.

} Ditto.

SUBORDINATE DIVISION.

The examination prescribed in paragraph 18 of Appendix C, Volume I of the Public Works Department Code, will be continued, but, in future, this examination will be a competitive one, conducted by the Rurki, Seebpore, Madras and Poona Colleges, for a place on the Accountant General's list of selected candidates. This list will be circulated to Examiners by the Accountant General, and appointments will be made by Examiners only from persons whose names are on this register.

* NOTE.—It is probable that Daniell's Text Book of the Principles of Physics will be shortly substituted for these two books.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1888.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLUM (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU. (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine coracana</i>).		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR OR THUR CADIAN PEA (<i>Caianus indicus</i>).		FIREWOOD.		SALT.	
	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.
Burma—																										
<i>Tenasserim—</i>																										
Mergut	9 0	9 0	...	...	11 8	11 8	14 2	14 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 9	14 9
Tavoy . . . . .	...	...	...	...	9 9	8 13	11 7	10 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 0	399 0	16 1	16 1
Moulmein and Amherst	9 0	9 0	...	...	7 14	7 14	8 11	8 11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	220 0	220 0	20 15	20 15
<i>Pegu (delicate)—</i>																										
Pegu . . . . .	...	...	...	...	8 10	8 10	9 3	9 3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	17 0	17 0
Rangoon	11 2	11 2	...	...	10 6	10 6	11 2	11 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	16 10	16 10
Thongwa . . . . .	...	...	...	...	9 12	9 11	11 1	9 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	17 13	17 13
Bassein . . . . .	...	...	...	...	9 10	9 11	10 12	11 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	216 14	216 14	16 4	16 4
<i>Pegu (inland)—</i>																										
Shwagayin . . . . .	...	...	...	...	7 1	7 4	7 12	8 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	12 3	12 3
Tharawadi . . . . .	...	...	...	...	10 0	10 0	13 5	13 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	450 0	450 0	11 8	11 8
Henzada . . . . .	...	...	...	...	11 15	8 15	13 10	11 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	183 8	183 8	39 7	39 7
Prome	8 2	8 2	...	...	12 0	7 7	10 0	9 13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	180 0	167 9	12 0	12 0
Toungoo . . . . .	...	...	...	...	8 0	8 0	9 2	9 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	54 0	54 0	14 1	14 1
Thayetmyo	7 7	7 7	...	...	11 11	9 5	12 9	10 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	245 0	245 0	11 3	11 3
<i>Upper Burma—</i>																										
Nandalay	8 0	7 12	...	...	11 0	8 13	12 9	9 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	155 0	160 0	16 0	16 4
<i>Arakan—</i>																										
Sandoway . . . . .	...	...	...	...	16 0	16 0	18 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	459 11	469 11	24 0	24 0
Kyauk-pyu . . . . .	...	...	...	...	11 9	10 6	12 7	11 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	225 0	225 0	24 0	21 0
Akyab . . . . .	...	...	...	...	12 0	8 0	13 0	9 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	170 0	150 0	20 0	18 0
Assam—																										
<i>Surma—</i>																										
Sylhet	10 0	10 0	...	...	12 11	12 11	21 7	21 7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	108 0	108 0	10 0	10 0
Cachar	8 0	7 12	...	...	13 5	12 0	17 12	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	80 0	80 0	9 11	9 12
Khasi and Jaintia Hills . . . . .	...	...	...	...	7 8	7 0	10 0	11 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100 0	100 0	7 8	8 0
Caro Hills . . . . .	...	...	...	...	6 0	6 0	16 0	15 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	6 7	8 0
<i>Brahmaputra—</i>																										
Goalpara	16 0	16 0	...	...	8 0	8 0	13 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	80 0	80 0	9 8	9 0
Kamrup	10 0	10 0	...	...	8 0	8 0	18 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	10 0	10 0
Darrang	6 8	6 8	...	...	13 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	8 0	8 0
Nowrang	8 0	8 0	...	...	2 0	2 0	10 0	10 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	120 0	120 0	8 0	8 0
Shibpur . . . . .	...	...	...	...	6 0	6 0	16 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	200 0	200 0	8 0	8 0
Lakhimpur	8 0	7 8	...	...	8 0	8 0	14 0	14 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	9 0	8 0

<i>Eastern Hill Tracts—</i>									
Chittagong Hill Tracts	...	...	...	...	...	...	...	...	...
Hill Tipperah	...	...	...	...	...	...	...	...	...
Naga Hills	...	...	...	...	...	...	...	...	...
<i>Eastern—</i>									
Bacterunge	...	...	...	...	...	...	...	...	...
Noakhally	...	...	...	...	...	...	...	...	...
Chittagong	...	...	...	...	...	...	...	...	...
Tipperah	...	...	...	...	...	...	...	...	...
Dacca	...	...	...	...	...	...	...	...	...
Mymensingh	...	...	...	...	...	...	...	...	...
<i>Deltoic—</i>									
Koolna	...	...	...	...	...	...	...	...	...
24-Pergunnahs	...	...	...	...	...	...	...	...	...
Midnapore	...	...	...	...	...	...	...	...	...
Howrah	...	...	...	...	...	...	...	...	...
Calcutta	...	...	...	...	...	...	...	...	...
Hooghly	...	...	...	...	...	...	...	...	...
Nudda (Kishnaghar)	...	...	...	...	...	...	...	...	...
Jessore	...	...	...	...	...	...	...	...	...
Furzedpore	...	...	...	...	...	...	...	...	...
<i>Central—</i>									
Bankoora	...	...	...	...	...	...	...	...	...
Burdwan	...	...	...	...	...	...	...	...	...
Beerboom	...	...	...	...	...	...	...	...	...
Moorsheadabad	...	...	...	...	...	...	...	...	...
Sonthal Pergunnahs	...	...	...	...	...	...	...	...	...
Purnia	...	...	...	...	...	...	...	...	...
Bogra	...	...	...	...	...	...	...	...	...
Raisahye	...	...	...	...	...	...	...	...	...
Maldah	...	...	...	...	...	...	...	...	...
<i>Northern—</i>									
Rungpore	...	...	...	...	...	...	...	...	...
Dinapore	...	...	...	...	...	...	...	...	...
Jalpaiguri	...	...	...	...	...	...	...	...	...
Darjeeling	...	...	...	...	...	...	...	...	...
<i>Orissa—</i>									
Poorce	...	...	...	...	...	...	...	...	...
Cuttack	...	...	...	...	...	...	...	...	...
Balasore	...	...	...	...	...	...	...	...	...
<i>Chota-Nagpur—</i>									
Singbhoom	...	...	...	...	...	...	...	...	...
Manbhoom	...	...	...	...	...	...	...	...	...
Lohardugga	...	...	...	...	...	...	...	...	...
Hazaribagh	...	...	...	...	...	...	...	...	...

* None in market.
 † Not available.
 ‡ Not procurable.
 § No sale.
 ¶ In sub-divisions retail prices of salt per rupee are:—Patuakhali and Bhola 8 sers, Poroze and 9 sers.
 ¶ In sub-divisions retail prices of salt per rupee are:—Kishoregunge, Jamalpore and Sherpore 8 sers, Attea 10 sers, and Netrokona 9 sers.
 ¶ In sub-divisions retail prices of salt per rupee are:—Sathkhira 9-13 sers and Bagrhat 8 sers.
 ¶ In sub-divisions retail prices of salt per rupee are:—Baraset and Basirhat 9 sers, Diamond Harbour (Kalpihat) 8 sers, Barrackpore 9-2 sers and Dum-Dum 10 sers.
 ¶ In sub-divisions retail prices of salt per rupee are:—Ghatiali 1-4 sers, Tumlook 8 sers, and Contai 10 sers.
 ¶ In sub-divisions retail prices of salt per rupee are:—Serampore 11 sers and Jehanabad 10-6 sers.
 ¶ In sub-divisions retail prices of salt per rupee are:—Jhenidah 9 sers, Magora 10 sers, Narail 7½ sers, and Bongong 10-8 sers.
 ¶ In sub-divisions retail prices of salt per rupee are:—Culina 10 sers, Cutwa 9-15 sers, Raneegeunge 10-4 sers.
 ¶ In sub-divisions retail prices of salt per rupee are:—At Ramapore Haut retail prices of salt per rupee are:—Lalbagh 9 sers, Kandi, 9-2 sers and Jungipore 10 sers.
 ¶ In sub-divisions retail prices of salt per rupee are:—Natore 9-12 sers and Nowgong 8-11 sers.
 ¶ In sub-divisions retail prices of salt per rupee are:—Kurigram 9 sers, Nilphamari 10 sers, and Gaibanda 7-8 sers.
 ¶ In sub-divisions retail prices of salt per rupee are:—Faliacotta in Alipore sub-division retail price of salt 9 sers per rupee.
 ¶ In sub-divisions retail prices of salt per rupee are:—At Bhadruck retail price of salt 9 sers per rupee.
 ¶ In sub-divisions retail prices of salt per rupee are:—At Govindpore retail price of salt 9 sers per rupee.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1888—continued.

QUANTITIES PER RUPEE IN SEKS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine coracana</i>).		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arizeticum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR OR THUR CADJAN PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.				
	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	S. Ch.	S. Ch.	
Bengal—continued.																													
Behar, south—																													
Monghyr	15 12	15 4	13 15	13 13	12 9	12 9	16 12	16 12	...	16 12	...	...	...	...	14 4	15 4	18 5	17 13	17 0	18 5	17 13	168 0	168 0	9 8x	9 15	9 8	9 15	9 8	9 15
Gya	13 8	13 8	15 4	15 4	9 8	9 8	15 8	14 0	...	...	...	...	23 0	23 0	15 0	13 0	19 8	16 0	...	21 8	20 0	200 0	200 0	9 0x	9 0	9 0	9 0	9 0	9 0
Patna	17 0	16 8	19 8	21 0	11 8	12 0	17 5	16 8	18 0	18 0	...	...	...	...	...	...	18 0	17 8	...	...	13 8	160 0	160 0	10 0x	10 0	10 0	10 0	10 0	10 0
Shahabad	14 8	14 8	18 0	18 0	9 0	10 8	15 8	14 13	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	10 0x	10 0	10 0	10 0	10 0	10 0
Behar, north—																													
Varanasi	14 0	13 0	...	...	14 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	16 0	120 0	120 0	9 0x	9 0	9 0	9 0	9 0	9 0
Bhagalpur	15 12	15 7	12 10	12 10	11 6	11 6	15 2	15 2	...	...	...	...	...	...	...	...	16 1	16 0	17 10	17 10	16 0	189 0	170 8	10 1	10 1	10 1	10 1	10 1	10 1
Darbhanga	13 0	13 4	18 0	19 0	11 8	12 4	15 0	16 6	...	...	...	...	22 0	22 0	...	...	16 8	16 8	18 4	19 12	20 4	160 0	160 0	11 0x	11 0	11 0	11 0	11 0	11 0
Muzaffarpore	12 8	12 8	...	...	10 0	10 0	13 0	14 0	...	...	...	...	...	...	...	...	16 0	16 0	19 0	20 0	20 0	160 0	160 0	10 0x	10 0	10 0	10 0	10 0	10 0
Saran	15 0	14 0	18 8	16 8	8 8	8 8	13 8	12 0	...	...	...	...	20 0	22 0	15 0	15 0	17 8	16 8	20 8	19 4	20 8	160 0	160 0	10 0x	10 0	10 0	10 0	10 0	10 0
Chumpran	14 0	14 0	22 0	17 0	9 0	9 0	15 0	17 0	...	...	...	...	26 0	25 0	...	...	16 0	16 0	21 8	21 0	22 0	160 0	160 0	9 8x	9 8	9 8	9 8	9 8	9 8
N.-W. Provinces—																													
Eastern—																													
Mirzapur	12 8	12 8	17 0	17 0	8 0	8 0	12 8	12 8	18 0	18 0	15 0	15 0	16 0	16 0	14 0	13 12	16 0	16 0	16 0	16 0	17 0	100 0	100 0	9 8	9 8	9 8	9 8	9 8	9 8
Benares	13 13	13 13	16 8	17 1	9 12	11 6	14 10	15 14	16 8	17 54	15 7	15 7	17 14	17 54	13 12	13 12	16 13	16 13	17 14	19 8	16 13	120 0	120 0	10 11	10 11	10 11	10 11	10 11	10 11
Ghazipur	14 3	14 3	18 0	18 0	7 2	7 2	11 9	11 9	21 14	21 14	15 7	15 7	20 9	20 9	15 7	15 7	17 0	17 0	18 0	18 0	17 0	154 8	154 8	9 10	9 10	9 10	9 10	9 10	9 10
Jaunpur	14 8	14 8	18 0	18 0	7 0	7 0	14 0	14 0	...	...	...	...	...	...	...	...	16 4	16 4	...	...	14 0	140 0	140 0	9 0	9 0	9 0	9 0	9 0	9 0
Allahabad	12 8	12 8	17 0	17 0	8 0	8 0	13 0	13 8	22 0	22 0	16 0	16 0	...	...	...	...	16 4	16 4	16 0	16 0	14 0	130 0	130 0	10 0	10 0	10 0	10 0	10 0	10 0
Central—																													
Banda	16 0	16 8	16 0	17 0	8 0	8 0	12 8	12 8	20 0	20 0	18 0	18 0	...	...	12 0	...	17 8	17 8	...	...	14 0	160 0	160 0	9 8	9 8	9 8	9 8	9 8	9 8
Fatehpur	13 8	13 8	16 0	16 0	12 0	12 0	13 0	13 0	18 0	19 0	15 8	16 8	...	...	...	...	16 0	16 0	...	...	20 4	160 0	160 0	10 8	10 8	10 8	10 8	10 8	10 8
Hammirpur	10 0	13 9	17 13	19 8	9 0	9 0	12 0	12 0	19 0	20 0	17 4	19 0	...	...	16 0	16 0	17 0	17 0	18 0	18 0	17 0	140 0	140 0	11 0	11 0	11 0	11 0	11 0	11 0
Jalaun	15 0	15 0	17 0	17 0	9 0	9 0	10 0	10 0	20 0	20 0	17 0	17 0	...	...	16 0	16 0	17 0	17 0	18 0	18 0	17 0	140 0	140 0	11 0	11 0	11 0	11 0	11 0	11 0
Cawnpore	15 0	15 0	18 0	18 0	9 0	9 0	10 0	10 0	18 0	18 0	17 8	19 0	...	...	16 0	16 0	17 0	17 0	21 0	21 0	20 8	140 0	140 0	11 0	11 0	11 0	11 0	11 0	11 0
Etawah	15 2	15 4	17 8	19 6	6 8	6 8	12 4	12 4	19 4	19 4	18 4	18 4	15 8	16 8	14 0	14 0	19 8	20 4	18 8	20 8	22 8	120 0	120 0	11 0	11 0	11 0	11 0	11 0	11 0
Farukhabad	14 0	14 8	17 4	18 8	6 8	6 8	10 8	10 8	...	...	15 8	16 0	...	...	23 0	23 0	18 0	19 8	18 8	19 0	19 12	140 0	140 0	11 4	11 4	11 4	11 4	11 4	11 4
Mainpuri	15 0	15 2	18 0	18 6	4 8	4 8	13 0	14 0	16 8	16 8	16 8	17 0	...	...	...	...	13 8	16 0	20 8	19 12	17 0	160 0	160 0	10 6	10 6	10 6	10 6	10 6	10 6
Katoh	15 12	16 0	19 0	20 12	8 8	8 8	13 12	13 12	18 0	18 12	16 0	17 8	...	...	10 0	16 0	23 0	24 0	20 0	22 0	15 0	120 0	120 0	11 4	11 4	11 4	11 4	11 4	11 4
Western—																													
Lalitpur	13 12	13 10	18 0	17 8	9 8	9 8	11 8	11 8	16 8	16 8	13 0	13 0	20 0	20 0	15 0	16 0	16 0	16 0	18 0	18 0	10 12	160 0	160 0	9 4	9 4	9 4	9 4	9 4	9 4
Jhansi	14 4	14 2	19 0	19 0	7 8	7 8	11 8	11 8	17 2	17 2	15 4	15 4	...	...	...	...	17 14	16 15	20 4	17 12	10 0	180 0	180 0	10 8	10 8	10 8	10 8	10 8	10 8
Agra	13 8	13 8	18 0	19 8	5 0	5 0	9 0	9 0	17 0	17 0	15 0	16 0	...	...	17 0	17 0	21 0	21 0	20 8	20 0	14 8	100 0	100 0	12 0	12 0	12 0	12 0	12 0	12 0
Mittra	14 0	14 0	20 0	21 0	7 8	7 8	11 8	11 8	19 0	20 0	16 0	16 0	...	...	12 0	12 0	22 8	22 8	19 8	21 0	24 0	120 0	120 0	11 8	11 8	11 8	11 8	11 8	11 8
Aligarh	14 12	14 8	21 0	21 4	5 4	5 4	11 8	11 8	21 0	22 0	16 8	17 4	...	...	15 0	14 0	22 8	23 0	22 8	26 0	26 0	140 0	140 0	12 0	12 0	12 0	12 0	12 0	12 0
Bulandshahr	15 8	15 8	20 0	20 8	7 0	7 0	11 8	11 8	20 0	24 0	16 8	18 0	...	...	16 0	16 0	22 8	23 0	21 0	21 0	16 0	140 0	140 0	11 4	11 4	11 4	11 4	11 4	11 4
Meerut	14 8	15 0	21 0	20 8	6 0	6 0	13 0	13 0	18 8	18 8	16 0	17 0	14 0	14 0	14 0	14 0	21 8	21 9	19 0	18 8	21 0	95 0	100 0	13 4	13 4	13 4	13 4	13 4	13 4
Sub-montane—																													
Balia	14 4	14 4	19 4	18 0	10 4	9 8	15 8	14 4	18 0	20 8	...	...	...	...	15 0	15 0	18 0	18 0	18 0	19 4	19 4	100 0	100 0	10 4	10 4	10 4	10 4	10 4	10 4
Azamgarh	13 4	13 4	15 14	15 14	10 5	10 5	13 4	13 4	...	...	...	...	19 13	21 94	...	...	16 10	16 8	19 8	20 10	13 4	177 8	177 8	9 13	9 13	9 13	9 13	9 13	9 13
Gorakhpur	13 8	13 8	18 0	18 0	9 0	9 0	14 64	14 64	18 0	...	...	...	...	...	...	...	18 0	18 0	21 0	21 0	19 0	140 0	140 0	10 3	10 3	10 3	10 3	10 3	10 3
Basti	17 0	15 4	21 0	19 0	8 8	8 8	15 8	15 8	19 0	19 0	17 8	17 8	...	...	...	...	18 0	18 0	20 0	20 8	20 8	160 0	160 0	11 0	11 0	11 0	11 0	11 0	11 0
Shahjahanpur	15 4	15 8	21 0	21 0	8 8	8 8	15 8	15 8	19 0	19 0	17 8	17 8	...	...	...	...	18 0	18 0	20 0	20 8	20 8	160 0	160 0	11 0	11 0	11 0	11 0	11 0	11 0
Budaun	15 4	15 4	18 8	18 8	6 0	6 0	14 0	14 8	19 3	19 3	17 8	17 8	...	...	...	...	18 0	18 0	20 0	20 8	20 8	192 0	192 0	11 4	11 4	11 4	11 4	11 4	11 4
Faizhat	13 12	13 12	20 0	20 0	12 8	13 12	15 0	15 0	20 0	20 0	17 8	17 8	...	...	...	...	17 8	17 8	22 8	22 8	21 8	200 0	200 0	10 8	10 8	10 8	10 8	10 8	10 8

Oudh—

Southern—

Partabgarh

Sultanpur

Rae-Bareilly

Unao

Lucknow

Hardoi

Northern—

Fyzabad

Barabanki

Gonda

Bahraich

Sitapur

Kheri

Rajputana—

Eastern—

Partabgarh

Banswara

Meywar (Oudypore)

Sirohi

Eripura

Ajmere

Abu

Kishengarh

Boondee

Kotah

Jhalwar

Tonk

Jeypore

Kerani

Dholpur

Bharpur

Alwar

Deot Cantonment

Nasirabad Cantonment

Hilly Tracts of Meywar

Belmer

Anand

Shahpura

Western—

Jodhpur

Jaisalmer

Bikanir

Central India—

Indore

Nimach Cantonment

Baghelkhand (Satna)

Guna

Gwalior

* No sale.

† For unhusked grain.

‡ For husked grain.

§ In sub-divisions retail prices of salt per rupee are:—Buxarai 9-4 sers and Jamui 9 sers.

¶ In sub-divisions retail prices of salt per rupee are:—Nowada 8 sers and Aurangabad 9-8 sers.

* In sub-divisions retail prices of salt per rupee are:—Buxar 10-4 sers, Sasseram 10 sers, and Bhabooa 9-8 sers.

§ Nine pies per bundle.

¶ In sub-divisions retail prices of salt per rupee are:—Madhubani 10 sers, and Jaipore 11 sers.

* In Sitamarhi and Hajipore sub-divisions retail price of salt to sers per rupee.

§ Six pies per bundle.

¶ In sub-divisions retail prices of salt per rupee are:—Madhubani 10 sers, and Jaipore 11 sers.

* In Sitamarhi and Hajipore sub-divisions retail price of salt to sers per rupee.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1888—continued.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine coracana</i>).		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHOLLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR OR TUR CADIAN PEA (<i>Capinus indicus</i>).		FIREWOOD.		SALT.			
	Past		Present		Past		Present		Past		Present		Past		Present		Past		Past		Present		Past		Present		Past	
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
Punjab—																												
Southern—																												
Hissar	17 0	16 0	22 0	21 0	10 0	10 0	22 0	21 0	21 0	17 0	17 0	17 0	17 0	17 0	20 0	20 0	22 0	23 0	17 0	18 0	12 0	12 0	85 0	90 0	11 0	11 0		
Ferozepore	16 0	16 0	24 0	23 0	8 0	10 0	24 0	23 0	23 0	19 0	19 0	19 0	19 0	19 0	20 0	20 0	23 0	22 0	22 0	22 0	12 0	12 0	100 0	100 0	12 8	12 8		
Montgomery	15 0	15 0	20 0	21 0	9 0	9 0	18 0	19 0	19 0	15 0	15 0	15 0	15 0	15 0	20 0	20 0	20 0	20 0	16 0	17 0	12 0	12 0	200 0	200 0	11 0	12 0		
Central—																												
Gurgaon	17 0	16 0	23 0	22 0	10 0	12 0	22 0	18 0	22 0	18 0	18 0	18 0	18 0	18 0	14 0	14 0	23 0	23 0	18 0	20 0	22 0	21 0	130 0	130 0	11 0	11 0		
Delhi	15 0	15 0	22 0	21 0	12 0	12 0	20 0	18 0	20 0	16 0	16 0	16 0	16 0	16 0	17 0	17 0	22 0	22 0	21 0	20 0	20 0	20 0	70 0	70 0	10 0	10 0		
Rohak	16 0	16 0	23 0	22 0	11 0	11 0	24 0	24 0	24 0	19 0	19 0	19 0	19 0	19 0	17 0	17 0	25 0	25 0	17 0	18 0	20 0	20 0	120 0	120 0	11 0	11 0		
Karnal	16 0	16 0	23 0	24 0	12 0	12 0	25 0	24 0	24 0	17 0	17 0	17 0	17 0	17 0	20 0	20 0	21 0	21 0	24 0	24 0	22 0	22 0	120 0	120 0	10 8	10 8		
Lahore	15 0	15 0	22 0	22 0	8 0	8 0	23 0	23 0	23 0	14 0	14 0	14 0	14 0	14 0	20 0	20 0	21 0	21 0	21 0	21 0	12 0	12 0	100 0	110 0	12 0	12 0		
Sub-montane—																												
Umballa	18 0	19 0	24 0	24 0	12 0	12 0	22 0	24 0	24 0	16 0	16 0	16 0	16 0	16 0	12 0	12 0	25 0	26 0	23 0	23 0	16 0	16 0	130 0	130 0	12 0	12 0		
Ludhiana	19 0	19 0	26 0	26 0	11 0	11 0	25 0	25 0	25 0	22 0	22 0	22 0	22 0	22 0	20 0	20 0	25 0	25 0	25 0	25 0	14 0	14 0	110 0	110 0	12 8	12 8		
Jullundur	18 0	17 0	24 0	23 0	8 0	8 0	24 0	24 0	24 0	18 0	18 0	18 0	18 0	18 0	16 0	16 0	22 0	22 0	24 0	24 0	16 0	16 0	90 0	90 0	13 0	13 0		
Hoshiarpur	18 0	18 0	23 0	21 0	10 0	11 0	24 0	24 0	24 0	16 0	16 0	16 0	16 0	16 0	12 0	12 0	19 0	19 0	22 0	22 0	8 0	8 0	120 0	120 0	12 0	13 0		
Gurdaspur	17 0	17 0	22 0	22 0	12 0	12 0	22 0	22 0	22 0	14 0	14 0	14 0	14 0	14 0	19 0	19 0	22 0	22 0	22 0	22 0	22 0	22 0	90 0	90 0	13 0	13 0		
Amritsar	17 0	17 0	23 0	23 0	11 0	10 0	22 0	23 0	23 0	17 0	18 0	18 0	18 0	18 0	19 0	19 0	22 0	22 0	23 0	23 0	16 0	16 0	65 0	65 0	9 8	8 0		
Hills—																												
Simla	13 0	14 0	16 0	14 0	10 0	8 0	16 0	13 0	13 0	15 0	14 0	14 0	14 0	14 0	8 0	8 0	15 0	15 0	16 0	16 0	12 0	12 0	100 0	100 0	10 0	10 0		
Kangra	13 0	13 0	16 0	16 0	10 0	10 0	13 0	13 0	13 0	10 0	10 0	10 0	10 0	10 0	8 0	8 0	15 0	15 0	16 0	16 0	12 0	12 0	100 0	100 0	10 0	10 0		
North-western—																												
Sialkote	17 0	17 0	24 0	24 0	12 0	12 0	23 0	23 0	23 0	21 0	21 0	21 0	21 0	21 0	30 0	35 0	22 0	22 0	21 0	21 0	12 0	12 0	160 0	160 0	13 0	13 0		
Gufranwala	16 0	16 0	23 0	23 0	9 0	11 0	21 0	21 0	21 0	12 0	12 0	12 0	12 0	12 0	10 0	10 0	20 0	20 0	19 0	19 0	11 0	11 0	90 0	90 0	13 0	13 0		
Gufrat	16 0	16 0	21 0	21 0	9 0	9 0	19 0	22 0	22 0	18 0	18 0	18 0	18 0	18 0	12 0	12 0	19 0	19 0	18 0	19 0	13 0	13 0	120 0	120 0	13 0	13 0		
Jhelum	16 0	16 0	23 0	21 0	11 0	11 0	21 0	21 0	21 0	18 0	18 0	18 0	18 0	18 0	16 0	16 0	19 0	19 0	20 0	20 0	17 0	17 0	150 0	150 0	14 0	14 0		
Rawalpindi	15 0	15 0	20 0	20 0	9 0	9 0	22 0	22 0	22 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0	15 0	15 0	15 0	15 0	22 0	22 0	80 0	80 0	13 8	13 8		
Hazara	13 0	12 0	18 0	17 0	11 0	10 0	22 0	21 0	21 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	15 0	15 0	15 0	15 0	23 0	23 0	100 0	100 0	41 0	41 0		
Peshawar	14 0	13 0	21 0	22 0	10 0	10 0	22 0	21 0	21 0	14 0	14 0	14 0	14 0	14 0	20 0	20 0	16 0	16 0	19 0	19 0	23 0	23 0	100 0	100 0	41 0	41 0		
Kohat	13 0	11 0	18 0	18 0	11 0	11 0	17 0	15 0	15 0	16 0	16 0	16 0	16 0	16 0	15 0	15 0	15 0	15 0	15 0	17 0	17 0	75 0	75 0	27 8	27 8			
Western—																												
Shahpur	16 0	16 0	20 0	20 0	9 0	9 0	22 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	10 0	10 0	240 0	240 0	13 0	13 0		
Jhang	16 0	15 0	24 0	23 0	10 0	10 0	20 0	20 0	20 0	16 0	16 0	16 0	16 0	16 0	18 0	18 0	17 0	17 0	17 0	17 0	10 0	10 0	240 0	240 0	13 0	13 0		
Mooltan	14 0	13 0	21 0	21 0	10 0	10 0	20 0	20 0	20 0	17 0	17 0	17 0	17 0	17 0	28 0	26 0	17 0	17 0	17 0	17 0	11 0	11 0	100 0	100 0	12 0	13 0		
Bannu	15 0	15 0	21 0	21 0	10 0	10 0	20 0	20 0	20 0	16 0	16 0	16 0	16 0	16 0	8 0	8 0	19 0	18 0	21 0	20 0	11 0	11 0	60 0	60 0	40 0	40 0		
D. I. Khan	14 0	13 0	22 0	23 0	8 0	8 0	20 0	20 0	20 0	18 0	17 0	17 0	17 0	17 0	5 0	5 0	17 0	17 0	13 0	12 0	11 0	12 0	110 0	110 0	40 0	42 0		
Muzaffargarh	15 0	14 0	20 0	20 0	12 0	12 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0	16 0	12 0	12 0	17 0	16 0	16 0	16 0	11 0	12 0	110 0	110 0	11 0	12 0		
D. G. Khan	14 0	15 0	21 0	21 0	13 0	10 0	23 0	21 0	21 0	19 0	18 0	18 0	18 0	18 0	12 0	12 0	17 0	16 0	16 0	16 0	11 0	11 0	75 0	75 0	27 8	27 8		
Sind and Baluchistan—																												
Karachi	11 8	11 8	18 0	18 0	8 0	8 0	15 0	15 0	15 0	13 0	13 0	13 0	13 0	13 0	14 0	14 0	14 0	14 0	14 0	14 0	7 0	7 0	90 0	90 0	14 0	14 0		
Hydrabad (Gidu Bandar)	11 8	11 0	19 0	17 8	7 8	7 8	17 8	17 8	17 8	14 8	15 0	15 0	15 0	15 0	13 8	12 8	13 8	13 8	13 8	13 8	11 0	11 0	140 0	140 0	11 8	11 8		
Thar and Parkar (Umarkot)	12 0	12 0	12 0	12 0	10 0	10 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	16 0	16 0	16 0	16 0	16 0	16 0	11 0	11 0	160 0	160 0	12 8	12 8		
Sukkur	13 0	13 0	18 0	18 0	8 0	8 0	18 0	18 0	18 0	19 0	19 0	19 0	19 0	19 0	14 8	14 8	14 8	14 8	14 8	14 8	10 0	10 0	140 0	140 0	11 8	11 8		
Sindh Frontier	11 8	11 8	15 0	15 0	7 12	7 12	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0											

[illegible]

* Not procurable.

† Firewood is sold by head-load, cart-load, and bullock-load.

+ Not produced.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1888—concluded.

QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine coracana</i>).		KANGNI OR KARUN, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR OR THUR CADIAN PEA (<i>Cajanus indicus</i>).		FIRKWOOD.		SALT.	
	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.
Madras—																										
Malabar Coast—																										
Malabar	8 5	8 5	...	...	12 10	12 10	13 6	13 6	...	...	...	...	20 6	20 6	...	...	...	...	...	...	...	...	136 2	136 2	11 11	11 11
S. Canara	8 2	8 2	...	...	12 10	12 10	14 13	14 13	...	...	...	...	25 0	21 13	...	...	...	...	...	...	...	...	128 13	126 6	13 5	13 5
South, central—																										
Coimbatore	9 13	9 13	...	...	12 10	12 10	13 10	13 10	22 3	22 3	25 6	25 6	26 3	26 3	...	...	...	...	...	...	...	...	133 10	133 10	11 11	11 11
Nilgiris	8 8	8 8	...	...	9 10	9 10	11 3	10 6	21 10	20 13	16 13	16 13	20 3	19 6	...	...	...	...	...	...	...	...	161 13	161 13	9 3	9 3
Salem	10 3	10 3	...	...	12 3	12 3	13 3	13 3	23 11	24 10	23 0	22 2	29 2	29 2	...	...	...	...	...	...	...	...	186 10	186 10	13 8	13 8
Central—																										
Bellary	13 0	13 0	...	...	11 13	11 3	13 8	13 0	31 6	30 14	21 3	20 11	37 13	37 13	...	...	...	...	...	...	...	...	97 3	97 3	11 14	11 14
Anantapur	11 8	11 8	...	...	12 13	12 5	15 2	14 0	30 14	32 8	25 0	27 5	34 0	34 0	...	...	...	...	...	...	...	...	155 8	155 8	11 5	11 5
Cuddapah	12 2	12 2	...	...	12 13	12 5	14 2	14 2	22 14	23 11	26 13	26 2	29 0	30 0	...	...	...	...	...	...	...	...	140 0	140 0	12 10	12 10
Kurnool	11 6	11 6	...	...	11 6	11 6	12 3	12 3	23 5	21 14	23 2	21 5	...	...	...	...	...	...	...	...	...	...	124 10	124 10	11 5	11 5
East Coast, north—																										
Ganjam	8 14	8 2	...	...	12 3	12 3	13 0	13 0	...	...	...	...	20 8	20 8	...	...	...	...	...	...	...	...	194 6	194 6	11 3	11 3
Vizagapatnam	12 0	11 0	...	...	9 0	9 0	10 3	10 3	20 0	20 0	19 13	17 13	18 3	18 3	...	...	...	...	...	...	...	...	116 10	116 10	11 11	11 11
Godavari	11 11	10 13	...	...	15 13	12 14	17 0	14 0	23 0	23 0	21 2	21 2	25 8	25 8	...	...	...	...	...	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	10 6	10 6	...	...	13 2	13 2	14 0	14 0	22 2	22 2	...	...	20 14	16 6	...	...	...	...	...	...	...	...	170 2	170 2	13 3	13 3
Nellore	9 14	9 14	...	...	12 14	12 14	14 0	14 0	22 2	22 2	20 14	20 14	25 8	24 10	...	...	...	...	...	...	...	...	93 5	93 5	11 11	11 11
East Coast, south—																										
Madras	10 10	10 10	...	...	11 11	11 10	13 3	13 3	...	...	...	...	27 6	26 2	...	...	...	...	...	...	...	...	89 14	89 14	12 5	12 5
Chingleput	9 6	8 14	...	...	13 2	13 2	15 0	14 11	...	...	17 3	17 3	24 11	24 11	...	...	...	...	...	...	...	...	122 8	122 8	11 10	11 10
N. Arcot	8 10	8 3	...	...	13 2	13 2	14 2	14 2	...	...	...	...	35 14	34 3	...	...	...	...	...	...	...	...	194 6	194 6	11 5	11 5
Tanjore	8 2	8 2	...	...	13 14	13 8	14 14	14 0	20 3	20 3	26 3	26 14	26 3	26 3	...	...	...	...	...	...	...	...	209 0	209 0	10 13	10 13
Trichinopoly	8 10	8 10	...	...	12 8	12 8	15 0	15 0	...	...	...	...	29 6	29 6	...	...	...	...	...	...	...	...	166 3	166 3	12 14	12 14
Southern—																										
Tinnevely	8 8	9 14	...	...	10 11	11 2	11 10	12 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	52 8	52 8	14 13	14 13
Madura	8 10	8 10	...	...	11 13	11 13	12 5	12 5	25 14	22 11	23 8	23 8	26 6	24 13	...	...	...	...	...	...	...	...	131 3	131 3	13 10	13 5
Mysore—																										
Mysore	10 9	10 8	10 0	10 0	11 0	10 0	12 0	11 0	32 0	30 0	22 0	21 0	30 0	28 0	...	...	...	...	...	...	...	...	84 0	84 0	8 8	8 0
Bangalore	9 8	10 0	10 0	10 8	10 8	10 8	10 8	10 8	21 0	21 0	...	...	31 1	32 0	...	...	...	...	...	...	...	...	84 0	84 0	9 4	10 0
Kolar	10 0	10 0	9 0	10 4	10 4	10 4	10 4	10 4	26 0	26 0	...	...	40 0	39 0	...	...	...	...	...	...	...	...	144 0	144 0	8 8	8 8
Tumkur	11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	...	...	...	...	40 0	40 0	...	...	...	...	...	...	...	...	340 0	340 0	7 8	7 8
Hassan . . . . .	...	...	10 0	10 0	10 0	10 0	10 0	10 0	...	...	...	...	40 0	40 0	...	...	...	...	...	...	...	...	320 0	320 0	9 0	9 0
Kadur	10 0	10 0	11 0	11 0	11 0	11 0	11 0	11 0	...	...	...	...	48 0	48 0	...	...	...	...	...	...	...	...	480 0	480 0	8 6	8 6
Shimoga	10 8	10 8	...	...	10 8	10 8	14 11	14 11	33 10	52 8	...	...	47 4	53 9	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Chitaldrug	12 0	12 0	14 0	14 0	10 0	10 0	12 0	12 8	48 0	48 0	32 0	32 0	55 0	55 0	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Coorg—																										
Coorg	8 8	9 0	7 8	8 0	12 0	13 8	15 0	16 0	...	...	...	...	33 8	34 0	...	...	...	...	...	...	...	...	110 0	110 0	9 8	8 0
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	...	...	...	...	...	...	65 5	65 5	32 0	32 0

* Not sold.

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch).E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XL OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 7TH JANUARY, 1888.		Total mean length open.	RECEIPTS FOR WEEK ENDING 5TH JANUARY, 1889.		TOTAL RECEIPTS FROM 1ST APRIL, 1887 TO 7TH JAN., 1888.		TOTAL RECEIPTS FROM 1ST APRIL, 1888 TO 5TH JAN., 1889.		Total Increase in 1888-89.	Total Decrease in 1888-89.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
	<i>State Lines worked by Companies.</i>		<i>R</i>	<i>R</i>		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
19th Jan., 1889	East Indian	1,514	9,31,518	615	1,514	9,08,278	600	3,42,90,283	562	3,29,77,642	545	...	...
12th ditto	Rajputana-Malwa (a)	1,664	3,46,682	208	1,664	4,23,000	254	1,22,80,681	183	1,38,51,991	208	15,71,310	13,12,641
19th ditto	Sindia	75	8,707	116	75	7,184	96	3,44,436	114	2,69,709	90	...	...
19th ditto	Patna-Gya	57	8,391	147	57	8,598	151	3,88,536	169	3,74,086	164	...	74,727
19th ditto	Bengal-Nagpur (b)	186	33,287	179	225	49,553	220	10,22,899	137	11,67,347	154	1,44,448	14,450
19th ditto	Dildarnagar-Ghazipur	12	840	70	12	919	77	36,360	75	34,841	73	...	...
12th ditto	Mysore	140	9,592	68	140	9,999	71	3,95,796	71	4,58,253	82	62,457	1,519
12th ditto	Southern Mahratta(c)	850	58,735	69	854	68,459	80	24,59,170	80	29,78,966	87	5,19,796	...
First 5 days of Jan., 1889.	Indian Midland	42	4,554	108	374	(d)16,937	45	1,22,787	73	(d)5,05,083	90	3,82,296	...
Ditto	Cuddapah-Nellore	83	2,568	43	83	5,915	71	(e) 52,021	38	1,89,076	57	1,37,055	...
First 12 days of Jan., 1889.	Bareilly-Pilibhit	36	1,710	47	36	2,318	64	67,234	46	63,503	48	1,269	...
12th Jan., 1889	Lucknow-Sitapur-Sihramau	105	4,590	44	105	5,628	54	1,55,963	37	1,95,101	46	39,138	...
	TOTAL	4,764	14,12,174	296	5,139	15,06,788	293	5,16,16,166	277	5,30,70,598	272	14,54,432	...
	<i>State Lines worked by Government.</i>												
12th Jan., 1889	North-Western (f)	2,433	4,42,707	182	2,390	5,15,431	216	1,58,86,200	176	1,95,56,964	202	36,70,764	...
First 5 days of Jan., 1889.	Wardha Coal	45	27,714	616	45	22,986	511	5,40,348	298	6,31,529	351	91,181	...
First 12 days of Jan., 1889.	Bengal Central	125	10,836	87	125	12,164	97	5,16,420	103	5,50,314	110	33,894	...
Ditto	Eastern Bengal Railways (g)	645	1,52,534	236	673	2,25,289	335	75,02,239	288	83,21,971	309	8,19,732	...
Ditto	Nalhati	27	2,232	83	27	1,743	65	68,325	63	76,227	70	7,902	...
Ditto	Tirhoot	259	35,879	138	273	26,372	97	13,07,101	130	12,41,306	118	...	...
First 5 days of Jan., 1889.	Burma	333	69,709	209	441	57,293	130	22,04,223	165	22,41,908	142	37,685	65,795
Ditto	Jorhat	28	610	22	31	1,175	38	41,158	37	48,444	42	7,286	...
Ditto	Cherra-Companyganj.	7	178	24	7	304	41	9,169	31	6,622	22	...	...
	TOTAL	3,902	7,42,399	190	4,012	8,62,757	215	2,80,75,183	188	3,26,75,285	205	46,00,102	...
	<i>Lines worked by Guaranteed Companies.</i>												
12th Jan., 1889	Madras	840	1,60,963	192	840	1,57,827	188	63,06,193	186	65,12,409	194	2,06,216	...
First 5 days of Jan., 1889.	South Indian	654	98,527	151	654	1,10,373	169	39,72,954	151	42,62,091	163	2,89,137	...
12th Jan., 1889	Great Indian Peninsula	1,504	6,23,934	415	1,447	8,77,610	606	2,95,91,567	490	3,08,72,632	515	12,81,065	...
12th ditto	Bombay, Baroda and Central India	461	2,10,623	457	461	2,48,000	538	91,25,339	491	93,51,220	507	2,25,881	...
12th ditto	Oudh and Rohilkhand	693	1,61,932	234	692	1,46,177	211	50,51,491	183	51,63,333	187	1,11,842	...
	TOTAL	4,152	12,55,979	302	4,094	15,39,987	376	5,40,47,544	323	5,61,61,685	338	21,14,141	...
	GRAND TOTAL (GUARANTEED AND STATE)	12,818	34,10,552	266	13,245	39,09,532	295	13,37,38,893	266	14,19,07,568	273	81,68,675	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,94,82,281	138	7,65,12,636	147	...	...
	NET RECEIPTS	...	...	...	...	...	...	6,42,56,612	128	6,53,94,932	126	11,38,320	...
	<i>Assisted Companies.</i>												
19th Jan., 1889	Bengal and North-Western	376	34,885	93	376	38,080	101	15,31,631	101	17,20,371	114	1,88,740	...
19th ditto	Tarakeshwar	22	4,541	204	22	4,876	219	1,97,770	221	2,06,890	232	9,120	...
First 12 days of Jan., 1889.	Rohilkhand-Kumaun	67	3,724	56	67	4,300	64	2,58,525	96	2,73,197	102	14,672	...
First 5 days of Jan., 1889.	Dibru-Sadiya	78	7,591	97	78	8,183	105	3,19,960	102	3,36,485	108	16,525	...
	TOTAL	543	50,741	93	543	55,439	102	23,07,886	106	25,36,943	117	2,29,057	...
	<i>Native States.</i>												
12th Jan., 1889	The Nizam's Guaranteed Company	277	23,937	86	310	38,385	124	12,01,368	142	13,09,499	111	1,08,131	...
12th ditto	The Gaekwar's	59	2,614	44	59	2,450	42	1,20,505	51	1,02,588	43	...	17,917
12th ditto	The Gaekwar's Mehsana-Vadnagar	21	666	32	27	1,100	40	28,039	33	33,910	39	5,871	...
12th ditto	Bhavnagar-Gondal	193	20,032	104	209	22,837	109	7,51,924	97	7,94,926	99	43,002	...
First 5 days of Jan., 1889.	Junagarh-Porbandar	68	2,086	31	68	2,548	37	1,07,214	39	1,09,747	48	2,533	...
12th Jan., 1889	Morvi	124	6,540	53	124	7,000	56	2,63,020	53	2,62,132	53	...	888
	TOTAL	742	55,875	75	797	74,320	93	24,72,070	91	26,32,802	85	1,60,732	...

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Katni-Umaria State Railway.

(c) Includes the Bellary-Kistna State Railway.

(d) Includes Bhupal-Itarsi State Railway from 1st January, 1889.

(e) Total receipts from 15th September to 7th January, 1889.

(f) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(g) Includes the Northern Bengal, Dacca, Kaunia-Dharla and Assam-Bihar State Railways.

M. C. BRACKENBURY, Major, R.E.,

Under-Secretary.

CALCUTTA,
The 31st January, 1889.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 26th January, 1889.*—No rain. More rain wanted in Ganjam, Tinnevely, Coimbatore, and Salem. Standing crops generally good, but withering in Coimbatore and parts of Bellary, and suffering from want of water in parts of Ganjam, Vizagapatam, Cuddapah, Chingleput, and from disease in South Arcot. Pasture generally sufficient except in parts of Salem and Coimbatore. Agricultural operations progressing. Prices rising in nine districts, including five northern, falling in six, and stationary elsewhere. General prospects favourable except in Ganjam and Coimbatore. Laborers on Gopalpore canal and Rushikulya works, Ganjam, 2,900 and 30,853, respectively.

Bombay.—*For week ending 30th January, 1889.*—Rain in parts of Sind. Late crops in three talukas of Surat, two of Poona, and in parts of Khandesh, Ahmednagar, and Sholapur unsatisfactory. Gram in one taluka of Ahmedabad damaged by insects, and late crops in three talukas of Satara by insects and blight. Cotton in parts of Sholapur and Bijapur. *Jowari* in parts of Belgaum and exotic cotton and wheat in parts of Dharwar blighted; standing crops including opium in Baroda otherwise good except wheat in Broach. Probable outturn of cotton in Broach from ten to twelve annas. Fodder scarce in parts of Khandesh and Kathiawar. Prices rising in three talukas of Nasik.

Bengal.—*For week ending 29th January, 1889.*—Slight rain fell on the 24th instant in Behar and North Bengal, and in a few places in Chota Nagpur and Central Bengal. Yesterday morning (30th) there was a smart shower, with high wind, in and around Calcutta. The *rabi* crops are generally reported to be fair, but in Chota Nagpur and parts of Central Bengal the prospects are not very hopeful on account of want of sufficient rain. Spring rice is still being transplanted and is doing well. Poppy and tobacco crops are reported on satisfactorily, and sugarcane, which is being harvested in some districts, is expected to yield a fair outturn on the whole. The latest report regarding the affected tracts in the Patna Division shows that the rain of the 24th instant has done some good to the scanty *rabi* crops; that grain stocks are everywhere sufficient and prices are fairly stationary; that the number of persons on relief works is steadily increasing; and that gratuitous relief has been given to a few persons only in the districts of Mozufferpore and Durbhanga.

North-Western Provinces and Oudh.—*For week ending 30th January, 1889.*—Rain has fallen in nearly all districts, greatly improving the prospects of the *rabi* crops, but more is still needed. Poppy is doing well. Sugarcane being pressed. Markets well stocked. Prices steady. Condition of cattle satisfactory.

Punjab.—*For week ending 30th January, 1889.*—Rainfall good and general throughout the province; though no rain is reported from Rawalpindi and Shahpur, it is believed that rain has fallen there. Prices rising in Sialkot and Rawalpindi, unsettled in Dehi, and stationary elsewhere. *Rabi* sowings completed. Watering of crops in Lahore. More rain is wanted in Hissar, Umballa, and Mooltan. The crops have been generally improved by the recent rain, but those on unirrigated lands are reported to be slightly damaged by previous want of rain. Stock cattle are reported healthy. Pasturage or fodder sufficient, except in Hissar, Mooltan, Dera Ismail Khan, and in parts of Rawalpindi.

Central Provinces.—*For week ending 30th January, 1889.*—Slight rain in northern districts, but not sufficient to benefit winter crops which are below average in Nagpur and Chattisgarh, elsewhere they are favourable. Cattle in fair condition.

Burma.—*For week ending 26th January, 1889.*—A little rain has fallen in Tavoy. Prospects are favourable on the whole. There is scarcely any alteration in the price of paddy since last week.

Assam.—*For week ending 30th January, 1889.*—Weather warm at Dibrugarh, normal elsewhere. Slight rain in most districts. Reaping of winter rice finished; pulses and mustard are still being gathered and sugarcane being pressed. Sowing of early rice begun. Potatoes being sown in the Khasi Hills.

Mysore and Coorg.—*For week ending 30th January, 1889.*—No rain. Crops in good condition. Outturn of crops harvested generally favourable. Water-supply ample except in one taluk of the Mysore District. Prices slightly risen in the Tumkur District.

Coffee-picking nearly completed in Coorg.

Berar and Hyderabad.—*For week ending 30th January, 1889.*—Picking of cotton and harvesting of other *kharif* crops almost completed. *Rabi* crops are thriving. Prospects unchanged. Agricultural stock good. Fodder insufficient in some districts. Prices steady.

No rain during the week in Hyderabad. *Rabi* crops thriving. Sowing of *tabi* nearly finished. Scarcity of fodder still felt. Prices stationary.

Central India.—*For week ending 30th January, 1889.*—Slight rain in Gwalior, Bundelkhund, Baghelkhund, and Goona. Weather cloudy with high wind at Indore. Crops in Goona damaged by hail and want of rain. Prices of food-grains rising in Neemuch.

Rajputana.—*For week ending 30th January, 1889.*—Slight rain at many places. Agricultural operations satisfactory. Standing crops thriving. Agricultural stock good. Pasturage or fodder sufficient except in Marwar, Kherwara, Meywar, and Dholpur. Prices rising in Meywar, steady elsewhere. Opium and cotton fair.

Nepal.—*For week ending 24th January, 1889.*—Slight rain. Weather fair. Prospects good.

E. C. BUCK,
Secretary to the Government of India.



SUPPLEMENT TO
The Gazette of India.

No. 6.} CALCUTTA, SATURDAY, FEBRUARY 9, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.
Telegraph.

**ADMINISTRATION REPORT OF THE INDIAN TELEGRAPH DEPARTMENT FOR
THE YEAR 1887-88.**

No. 30 T., dated Calcutta, the 1st February 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Director General of Telegraphs, No. 476 T., dated 12th November 1888, and its enclosure, the Administration Report of the Indian Telegraph Department for the year 1887-88.

OBSERVATIONS.—The Government of India notices with satisfaction that Colonel Mallock, the Officiating Director General of Telegraphs, submitted the Administration Report of the Telegraph Department for 1887-88 on the 12th November 1888; this is more than a month earlier than it was received last year, and is the earliest date on which the report has ever been submitted to Government.

2. The Telegraph Department of India had, up to the 15th February 1888, administered only the lines of telegraph situated within India itself, including Burma and Baluchistan; but on the date mentioned the Department undertook the administration of the telegraph lines and cables extending from Karachi to Teheran in Persia, which had formerly been administered by a Director-in-Chief whose head-quarters were in London. The accounts of this system are not, however, included in the present report.

3. The Capital expenditure of the year in the Indian Telegraph Department was Rs. 23,49,550, as given in the following statement :—

	EXPENDITURE OF THE YEAR.	
	1887-88.	Expenditure to end of the year 1887-88.
	Rs.	Rs.
Lines	17,16,026	3,22,63,581
Buildings	2,11,243	51,36,797
Tools and Plant	92,352	17,12,614
Stores, Exchange and suspense heads	3,29,929	36,64,591
TOTAL	23,49,550	4,27,77,583

It is necessary to bear in mind with reference to this statement of the Capital Account of the Department that it is not an absolutely correct one from a purely financial point of view. The capital expenditure to date, Rs. 4,27,77,583, does not represent the total sum of money which has been actually expended on the construction of telegraph lines in India. The cost of experimental lines, abandoned lines, and of outlay incurred upon the lines and offices not now working, has been excluded from the capital sum of 428 lakhs.

4. The capital expenditure of the year was mainly incurred on new lines and wires for departmental purposes; 5,014 miles of wire and cable having been constructed. The principal works which fell under this head are enumerated in pages 21 to 23 of the report, the most important being an additional wire from Hyderabad (Deccan) to Bezwada, a wire from Multan *via* Sukkur and Sibi to Quetta, and a line connecting Assam *via* Manipur and the Kubo Valley with Upper Burma. In addition to purely departmental lines, 1,634 miles of wire and cable were constructed specially for Railways and were rented to them. The working of the last few years of the telegraph lines has shown that the trunk lines are now nearly taxed to their full power by the traffic which has been thrown upon them by the large number of branch telegraph lines and offices which have been established. Further capital expenditure will be devoted rather to strengthening these over-taxed lines than to opening new branches and feeders. A large demand for expenditure on strengthening the trunk lines has been already submitted by the Director General of Telegraphs to the Government of India.

5. The extensions made in the Telegraphic system of India in the year 1887-88 are expressed by the following figures :—

	At end of 1886-87.	At end of 1887-88.	Increase.
Miles of line	30,035	31,894	1,859
Miles of wire and cable	87,087	93,743	6,656
Number of Signal Offices	699	745	46

These extensions fall, on the whole, slightly below the average of the previous three years. A large proportion of the wires owned by the Telegraph Department are specially provided for State and Guaranteed Railways for their exclusive use; 32,959 miles out of the total of 93,743 are special wires rented to the Railways. The extensions of the year were larger than usual in Departmental wires and smaller in Railway ones.

6. The following statement shows the working expenses of the year :—

	1886-87.	1887-88.	Increase.
	Rs.	Rs.	Rs.
Working expenses	41,21,873	42,92,248	1,70,375

7. The most noticeable increases are under the head of "Direction, Superintendence and Accounts," Rs. 89,714; under "Line Maintenance and Establishment," Rs. 42,163; under "Departmental signal offices," Rs. 1,19,953; and under "Stationery and Printed Forms," Rs. 41,085. The increase under the first head is not explained in the report, but is understood to be mainly due to the re-organisation of the Superior Establishment of the Telegraph Department, which was carried out with the object of ameliorating the position of those Officers in the Department who had suffered from the block in promotion. The increase under the second head is probably due to increase in the mileage to be maintained particularly in Burma. The increase under the third head is 5.5 per cent., while the number of signal offices increased by 6.6 per cent., and this rise is, therefore, moderate. Under the last head the increase is stated to be due partly to the increased number of printed forms used, and partly to a replenishment of the reserve stock of stationery and forms. It should be noted that the expenditure here shewn includes outlay incurred in the Public Works Department on the construction and repair of buildings which, as well as the cost of stationery, is not shewn against the Telegraph Department in the Finance Accounts.

There have, on the other hand, been decreases in the Working Expenses under the head of "Repairs to Lines." The expenditure under this head is subject to considerable fluctuation, mainly on account of the varying amount of damage done by floods and storms. The expenditure of 1887-88 was about 1¼ lakhs less than in 1886-87, but about 1½ lakhs more than in the previous year.

8. The following statement shews the receipts of the year under review, and differs slightly from the Finance Accounts of the year, as being the earnings rather than the actual receipts of the Department :—

	Rs.
Receipts	66,28,660
Working expenses (see para. 6 above)	42,92,248
NET REVENUE	23,36,412

9. In the year 1883-84 the net Revenue was Rs. 3,80,078, which was only 1.19 per cent. of the Capital at that time. The rapid improvement which has taken place in the last four years is due not merely to the increase in receipts (which has, however, been large), but also to the very small increase which has taken place in the working expenses. Thus—

	Receipts.	Working Expenses.	Net Revenue.
	Rs.	Rs.	Rs.
1883-84	41,24,264	37,44,186	3,80,078
1887-88	66,28,660	42,92,248	23,36,412

The receipts have increased by 25 lakhs, but the working expenses have only increased by 5½ lakhs. The working expenses of the Telegraph Department are primarily divided into the two main heads—"Line Maintenance"

and "Signalling." The following statement shews the expenditure under these heads for the years mentioned :—

YEAR.	Number of messages dealt with.	Number of miles of wire and cable, including Railway wires.	WORKING EXPENSES.		Cost of "Line Maintenance" per mile of wire.	Cost of "Signalling" per message dealt with.
			Line Maintenance.	Signalling.		
			Rs.	Rs.	Rs.	Rs.
1883-84 . . .	1,818,886	68,829	11,70,128	25,74,058	17.0	1.4
1887-88 . . .	2,804,485	93,743	12,08,480	30,83,768	12.89	1.1

The amounts expended both on "Line Maintenance" and on "Signalling" are largely composed of the cost of establishments which are permanently entertained. The figures in the above statement seem to shew that in 1888 it was possible to deal with a much larger message traffic without any sensible addition to the working expenses, or, in other words, that a considerable proportion of the establishments were formerly working below their real power.

The net Revenue of the year was 5.46 per cent. on the capital of Rs. 4,27,77,583. It is again the largest which has been recorded, and is more than fifty per cent. in excess of the average of the previous three years. It must, however, be remembered that the gross receipts of Rs. 66,28,660 include Rs. 17,07,657 for State messages, which are payments from the State back to itself, and Rs. 34,522, the amount which might have been charged for messages which were sent free of charge, such as reports of the arrival of Mail Steamers: if these receipts are excluded from the account the net revenue is reduced to Rs. 5,94,234 and the interest on capital to 1.39 per cent.

10. The receipts of the Department consist mainly in message revenue and in receipts from State Railways for wires rented; the figures of the two years which have been selected are shown below :—

	State messages.	Private messages.	Claims from State Railways.	Other sources of revenue, including credit taken for value of free messages.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.
1883-84	5,06,239	27,05,131	5,89,813	3,23,081	41,24,264
1887-88	17,07,657	34,60,339	11,47,983	3,12,681	66,28,660
INCREASE IN FOUR YEARS .	12,01,418	7,55,208	5,58,170	—10,400	25,04,396

The number of messages sent during the year was a little over two million eight hundred thousand. This number is 11.55 per cent. larger than in the previous year. The number of State telegrams was again in excess of the unprecedented figures of the previous year, but it is satisfactory to notice that there was generally a more extended use of "Deferred" State telegrams and a reduction in their length in all parts of India except in Upper Burma, where the rather extravagant use of State telegrams was unchecked during 1887-88. On this point the Director General of Telegraphs writes :—

"It may be added that since the 1st April 1888, the number and value of State telegrams sent from Upper Burma have fallen considerably, due, no doubt, to a great extent to the enforcement from that date of the rule requiring all such telegrams to be prepaid. During the first three months of the current year the number of telegrams sent was at the rate of less than half the number sent in 1886-87, and the average value of each was only Rs. 2.4.

After making due allowance for the more settled state of the province, these results shew that the rule regarding prepayment of State telegrams by officials acts as a most salutary check on an undue use of the wires to the detriment of the paying public."

The Foreign State messages showed a slight decrease as compared with the previous year.

11. It is interesting to notice how largely political affairs influence the financial results of the Indian Telegraph Department. The following statement shows the number and value of Inland State messages in 1887-88:—

TELEGRAPH DIVISION.	Number of messages.	Value of messages.
		Rs.
Upper Burma	169,084	8,18,776
Lower Burma	47,255	1,67,979
Punjab	80,326	1,97,445
Bengal	43,701	95,377
Thirteen other Divisions	196,827	3,66,220
TOTAL INLAND STATE MESSAGES .	537,193	16,45,797

The location of the Government of India at Simla and Calcutta explains the excess of the State messages in the Punjab and Bengal as compared with all other provinces except Upper Burma. The figures which refer to Burma show the very free use which is made of the telegraph lines in that province. Considerably more than half the entire State message revenue of the whole of India is due to Burma alone. When a normal condition of affairs is established in Burma, the Inland State message revenue should fall to about seven or eight lakhs of rupees yearly, which is somewhat more than the average before the operations in Burma were undertaken. This change would at once reduce the net revenue of the Telegraph Department from 5½ to a little over 3 per cent. on the Capital invested.

12. The State messages from which a gross revenue of Rs. 17,07,657 was derived were divided between Inland and Foreign thus:—

	Number.	Value. Rs.
State, Inland	537,193	16,45,797
„ Foreign	6,286	64,268
TOTAL STATE .	543,479	17,10,065

In order to make these figures agree with those given in para. 10 of this Resolution, it is necessary to deduct certain messages of which the receipts (Rs. 2,409) are credited to Provincial Revenues. State messages showed an increase under the head of "Deferred" messages as compared with "Urgent" ones, a larger proportion of the former class having been used.

Similarly, the Private messages from which a revenue of Rs. 34,60,339 was derived were divided thus:—

	Number.	Value. Rs.
Private, Inland	1,860,390	19,81,814
„ Foreign	403,748	14,81,166
TOTAL PRIVATE .	2,264,138	34,62,980

The messages included in these figures, which were credited to Provincial Revenues, were 2,385 in number and Rs. 2,640 in value. The proportion of "Private" messages sent as "Deferred," and the proportion of those sent "Urgent" both decreased during the year, with a corresponding increase in the proportion of "Ordinary" ones.

13. The average length of inland private telegrams in all classes remains very constant at a little over ten chargeable words, exclusive of the address which is not taken into account in India. The average charge is about Rs. 1.1 per message. The privilege of a free address is one which has been with-

drawn in England, and the principle that senders should be fully charged for the amount of work involved—that is that the address should be charged for—is now generally adopted in Europe. A free address was adopted in India in 1872, mainly because it was found that senders would not pay for a sufficient address. In comparing the India tariff with that of other countries, it is necessary to remember that the address, which is not paid for, is often longer than the body of the message itself.

14. The following statement shows the progress of private traffic as compared with the increased number of offices :—

	DEPARTMENTAL AND COMBINED SIGNAL OFFICES.		INLAND PRIVATE MESSAGES.			
	Number open.	Percentage of increase compared with previous year.	Number.	Percentage of increase in number compared with previous year.	Value.	Percentage of increase in value as compared with previous year.
					Rs.	
1883-84 . . .	349	11·14	1,236,140	3·92	14,15,754	2·10
1884-85 . . .	521	49·28	1,364,814	10·40	15,04,633	6·27
1885-86 . . .	634	21·68	1,527,990	11·95	16,38,165	8·87
1886-87 . . .	699	10·25	1,683,758	10·19	18,17,798	10·96
1887-88 . . .	745	6·58	1,860,390	10·49	19,81,814	9·02

The facilities offered by the Telegraph system may be roughly gauged by the figures in the columns of the statement in paragraph 9, which shows the increase in the number of miles of wires, and by the figures in the second column of the table in this paragraph, which show the increase in the number of signal offices. The increase in the revenue derived from Private messages hardly keeps pace with the increase in those facilities, while the revenue from State messages increases in a much more rapid ratio. The number of Signal Offices has increased since 1883-84 by 113 per cent., the State message revenue by 240 per cent., and the Private message revenue by 40 per cent.

15. Although the progress made in the development of the Inland private message traffic has been rather slow in comparison with the facilities afforded, this class of traffic has steadily increased during the last six years. It is impossible to determine whether this increase is primarily due to the new tariff, which was introduced in 1882, or to the large increase in the mileage of wires and in the number of offices, or to progress on the part of the people. Probably all these causes have tended in different degrees to produce the effect. It is, however, a fact that previously to the introduction of the new tariff in 1882, Inland private messages had for five years shown a tendency to decrease in number, and had actually decreased largely in value, whereas since 1882 the increase, both in number and value, has been progressive. This fact seems to shew that the tariff has been successful, both financially and administratively, and has had its share, along with the other causes named, in producing the increase which has occurred.

16. During the year under review there was a large increase of nearly three lakhs of rupees, or about 40 per cent. in the revenue derived from State Railways; this was due partly to the extension of the wires rented to railways, but chiefly to the introduction of higher rates which it was found necessary to impose, the rates previously in force having been proved to be too low.

17. Private foreign messages increased 7·98 per cent. in number and 12·78 per cent. in value as compared with the previous year; this was a rather larger increase than is usual in this class of traffic. Foreign State messages showed a decrease of 8·87 per cent. in number and 18·12 per cent. in value. The revenue shewn in the Report as received on account of these messages is only about one-ninth of the total cost to the senders, the remainder being credited to the Administrations which carry the messages beyond Indian limits.

18. The speed of transmission of telegrams over all the main routes continues to improve considerably in spite of the increase in the number of messages sent. There was a material increase in speed in the year under

review on all lines, except two, as compared with the speed in the previous year: "Ordinary" and "Urgent" messages are now transmitted in about two-thirds of the time which was taken in sending them five years ago. The actual average time in transmission of all foreign messages between Bombay and Madras for the six months ending 31st March last was a few seconds over nine minutes.

19. The rules for Telegraphic money orders were simplified, and the charges reduced from the 1st January 1887. The result has been a very large extension of remittances by this system. During the three months, January, February and March 1887, the number of advices was 2,379 in each month; during the year under review the number increased to an average of 3,868.

20. There were rather more interruptions than usual in the lines and offices, but the average duration of the interruptions was considerably smaller than in the previous year. In Bengal much damage was done to the lines by exceptional storms in May and June; the same cause produced similar results in the neighbourhood of Rangoon. Forty-four faults in Upper Burma were due to the lines being cut by dacoits. An abnormal rise in the Pudda River near Goalundo caused the destruction of two of the four cables in the Calcutta-Rangoon line which crossed the river at that place. The Superintendent of the Dacca Division and his staff deserve credit for the efficient work they performed in saving two of the four cables, and in making temporary arrangements for passing messages across the river.

21. A new line of communication between Upper Burma and India was established during the year by the completion of the line from Assam *via* Manipur, Tammu, Kendat, the Chindwin Valley, and Ava to Mandalay. The line is not at present much used as it is liable to interruption in parts; but in time this route will be a valuable alternative route to Upper Burma. It is also important in view of the possible connection of the Burmese Telegraph lines with those of China. There has been marked progress in the construction of telegraph lines in China during the year. The Northern line from Shanghai through the provinces of Hupé and Szechneu was completed to Yunnan, and three offices have been opened in that province which is partly coterminous with the British Frontier of Upper Burma. A comparatively short distance now intervenes between the Chinese lines and the extremity of the India Telegraph system at Bhamo.

22. The operations of the Telephone Companies at Bombay, Calcutta, Karachi, Madras, Moulmein and Rangoon shewed a small increase in revenue and in the number of private lines; but the number of subscribers and exchange connections decreased.

23. The Government of India desires again to acknowledge the excellent services which Sir A. J. Leppoc Cappel, the Director General of Telegraphs, has rendered to the Government during the past year.

ORDER.—Ordered, that a copy of this Resolution, and of the report, be

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.

forwarded to the Secretary of State and to the Local Governments and Administrations noted on the margin, and to the Government of Ceylon and the Commissioner in Sind.

Also to the Foreign Department for communication to the Residents at Mysore and Coorg.

Also that a copy of this Resolution be forwarded to the Director General of Telegraphs for information.

Also that a copy of this Resolution and of the Report and Appendices A, B, and F be forwarded to the Home Department of the Government of India for information, and be published in the *Gazette of India*.

R. C. B. PEMBERTON, Colonel, R.E.,
Secretary to the Govt. of India.

ADMINISTRATION REPORT

OF THE

INDIAN TELEGRAPH DEPARTMENT

FOR

1887-88.

1.—GENERAL REVIEW.

The most important event of the year was the transfer, on the 15th February 1888, to the charge of the Director General of the Indian Telegraph Department, of the Indo-European Telegraph Department, which had hitherto been administered by a Director-in-Chief, whose head-quarters were in London.

2. In order to render the financial results of each department comparable with those of previous years, the Administration Reports must be written separately; and it is only here desirable to refer to the Indo-European Department so far as to show how the finances of the country are affected by the two combined.

The following summary exhibits the gross capital of the two Departments to the end of the year under review, and the receipts, expenditure, and profit for the year:—

DEPARTMENT.	Capital to the end of the year.	1887-88.			
		Revenue Receipts.	Revenue Expenditure.	Profit.	Profit per cent.
Indian	<i>R</i> 4,27,77,583	<i>R</i> 65,28,660	<i>R</i> 42,92,248	<i>R</i> 23,36,412	<i>R</i> 5.46
Indo-European	1,12,81,595	10,35,237	8,36,856	1,98,381	1.75
TOTAL	5,40,59,178	76,63,897	51,29,104	25,34,793	4.69

It should be here noted that the "Receipts" for both Departments include the value of Government Service telegrams.

3. The remainder of this Report deals with the Indian Department alone.

4. **Finance.**—The Total Capital expenditure to the end of the year is *R*4,27,77,583. The Revenue of the year amounts to *R*66,28,660, and the expenditure was *R*42,92,248, leaving a surplus of *R*23,36,412, which is equal to 5.46 per cent. on the Capital.

Omitting the *pro forma* revenue, and the value of the messages despatched on the service of Government, the surplus is reduced to *R*5,94,234 and the interest on Capital to *R*1.39.

5. **Message Traffic.**—2,807,617 paid telegrams were despatched against 2,516,826 in 1886-87—an increase of 290,791; of which increase, 206,487 were private and 84,304 State. As is shewn in this report, a considerable amount of the increased traffic of late years is due to the large number of branch telegraph lines and offices which have been established. These feeders all bring work on to the main line wires, which are now taxed nearly to their full capacity; and a

Appendix A.
Para. 14.

Para. 16.

Paras. 23 and 57.

considerable increase to the trunk wires will shortly be inevitable to enable the growing traffic to be satisfactorily dealt with.

6. Message Revenue.—This revenue amounted to ₹51,73,045 (including ₹5,049 credited to Provincial offices), showing an increase over 1886-87 of ₹3,42,806; of which ₹10,945 was for State, and ₹3,31,861 for Private telegrams. Para. 16.

The proportions of the total message revenue due to the several classes of traffic were—

State	{ Inland	.	.	.	.	.	.	.	.	31.81
	{ Foreign	.	.	.	.	.	.	.	.	1.25
Private	{ Inland	.	.	.	.	.	.	.	.	38.31
	{ Foreign	.	.	.	.	.	.	.	.	28.63

7. New Telegraph Stations.—190 new offices were opened during the year, raising the number open to the public on the 31st March 1888 to 2,579. Paras. 42-43.

Of these, 745 were departmental and combined offices, and the remainder licensed offices on railways and canals. The total number of public telegraph offices has increased 61 per cent. during the past five years (since 1882-83), and the increase in the same period in departmental offices has been 431, or 137 per cent. Para. 42-44.

8. Extensions of lines.—The following figures show the extent of lines, wire and cable at the close of the year :— Paras. 62-64.

	Miles.
Posts	31.894
Wire	93.517
Cable	226

These figures represent an increase over the figures for the previous year of—

	Miles.
Posts	1.860
Wire	6,627
Cable	30

9. Upkeep of lines.—The interruptions to communication caused by faults on the lines during the year under review do not compare favourably in number with the previous year, but on the other hand those that occurred were removed with greater rapidity. Most of the faults are traceable to exceptional causes, and the fact that the average duration as compared with that of the previous year is less by 58 per cent. shows that the line establishment have been in no way remiss in the performance of their arduous duties. Excluding Upper Burma, where, owing to the disturbed state of the country and the necessity for the repair parties having to travel under escort, the duration of interruptions is exceptionally long, the average duration of faults becomes 19 hours as compared with 36 of the previous year. Paras. 76-81.

10. Licensed Telegraph Systems.—During the year the wire erected for railways and for canals respectively was 1,652 miles for the former, and 76 for the latter; and the number of new offices fitted up was 125. The extent of the system maintained by this Department for Railways and Canals at the close of the year is as follows :— Para. 63.

	Railways.	Canals.	TOTAL.
Miles of wire	33,043	597	33,640
„ „ cable	9	...	9
Number of offices	1,472	32	1,504

The line along the Sone Canal, which was the property of the Irrigation Department, was transferred to the capital account of this Department and the offices are now all worked as combined offices.

11. Telephones.—The earnings of the Telephone Companies show a slight increase over those of the previous year, but the business done is still small. Para. 82.

The decrease shewn in para. 83 under private lines maintained by this Department is only apparent, and is due to those for Railways and Canals being

now included under licensed Telegraph Systems, uniform charges for all work done for such systems having been introduced.

Paras. 45 and 46.

12. Traffic efficiency.—It is satisfactory to record a substantial improvement in speed of transmission and some diminution in the number of complaints by the public.

II.—REVENUE AND EXPENDITURE.

13. Capital Account.—The Capital expenditure of the year amounted to **Rs 23,49,550**, under the following heads:—

Lines and Buildings	19,18,347
Tools and plant	94,327
Workshop { Buildings	2,414
{ Machinery and plant	*1,975
{ Materials	*7,327
Store-houses	6,508
Stores	9,15,269
Charge for exchange on payments in England	*5,87,064
Suspense heads	9,051
TOTAL	23,49,550

In the above account the expenditure of **Rs 9,15,269** on stores and the credit of **Rs 5,87,064** to loss by exchange require explanation.

Hitherto all stores and workshop materials were brought on the books at a value of two shillings per rupee and the loss by exchange was debited in a lump sum. This plan caused the cost of stores locally purchased or locally manufactured to compare unfavourably with that of those imported; and in the case of instruments and other articles, manufactured partly from imported and partly from indigenous material, rendered it most difficult to calculate the real value. Consequently, the Government of India (in a letter, No. 11.A.T., dated the 28th February 1888) ordered that in future the imported stores should be brought on the books at a price to include loss by exchange, and those already in stock should be re-valued.

The actual value of stores imported or purchased during the year was **Rs 3,28,205**.

14. Revenue Account.—The Revenue Account of 1887-88 compares as shewn below with that of 1886-87:—

	1886-87.	1887-88.		1886-87.	1887-88.
RECEIPTS.	R	R	EXPENDITURE.	R	R
Message revenue	†48,26,078	51,67,996	Repairs of lines	4,64,601	3,40,355
Receipts from Railways and canals for rent of lines and offices supplied and maintained for them	9,64,997	12,55,080	Direction	1,58,741	1,71,267
Rent of private lines and claims against guarantees	82,975	1,18,866	Accounts	56,301	63,254
Sale of books, Gazettes &c.	16,099	15,955	Superintendence	7,40,473	8,10,708
Miscellaneous	51,767	36,241	Line maintenance and establishment	2,41,467	2,83,630
News—free and other <i>pro-forma</i> messages	34,215	34,522	Check office	54,532	60,250
TOTAL	59,76,131	66,28,660	<i>Signal Offices.</i>		
			Departmental	21,68,586	22,88,539
			Non-departmental	1,41,502	1,37,085
			Minor undertakings	6,427	6,503
			Telegraph stamps	6,089	6,896
			Stationery and printed forms	68,767	1,09,852
			Other items	14,387	13,909
			Total Expenditure.	41,21,873	42,92,248
			Surplus receipts	18,54,258	23,36,412
			TOTAL	59,76,131	66,28,660

* Credits

† In para. 13 of last year's report the Imperial message revenue was shewn as **Rs 332** too much owing to this amount received from Provincial offices having been twice credited in the Revenue accounts.

15. It will be seen that against an increased outlay of R1,70,375, there was an increase of revenue of R6,52,529, making a net improvement of R4,82,154. Of the increased receipts R3,41,918 is due to message revenue and R2,90,083 to increased rent from Railways and Canals, due partly to additional mileage of wires supplied and partly to an alteration in rates. On the expenditure side of the account the cost of repairs has fallen from what it was in 1886-87, but is higher than in 1885-86. This item is liable to fluctuation and is necessarily largely dependent on floods, storms, &c.

There is a large increase in the cost of printed forms, which is partly due to the increased number used for message traffic and partly to a replenishment of the reserve stock.

III.—TRAFFIC.

16. The number and value of Paid telegrams of all kinds, under the two heads State and Private, including those collected in Provincial offices, are shewn below with the corresponding figures of the previous year :—

CLASS OF MESSAGE.	1887-88.		1886-87.	
	Number.	Value.	Number.	Value.
		R		R
State Inland	537,193	16,45,797	452,277	16,20,626
State Foreign	6,286	64,268	6,898	78,494
TOTAL STATE	543,479	17,10,065	459,175	16,99,120
Private Inland	1,860,300	19,81,814	1,683,758	18,17,798
Private Foreign	403,748	14,81,166	373,893	13,13,321
TOTAL PRIVATE	2,264,138	34,62,980	2,057,651	31,31,119
TOTAL STATE AND PRIVATE	2,807,617	51,73,045	2,516,826	48,30,239

The net increase in 1887-88 amounts to 290,791 in number, and R3,42,806 in value, or 11.55 and 7.09 per cent., respectively.

The Provincial revenue included above is shewn below. It is collected in only three offices working under special arrangements with Local Governments, *viz.*, False Point, Dhulia and Malegaon.

CLASS OF MESSAGE.	1887-88.		1886-87.	
	Number.	Value.	Number.	Value.
		R		R
State	1,680	2,409	1,481	1,755
Private	2,385	2,640	2,076	2,406
TOTAL	4,065	5,049	3,557	4,161

Deducting these amounts from those first given, the net Imperial message revenue of the year, as shewn in the Revenue account given in para. 14, is :—

	R
State	17,07,656
Private	34,60,340
TOTAL	51,67,996

17. In Appendix B. will be found a statement of the message revenue collected in the various administrative divisions of the Department, contrasted with the figures of the previous year.

18. The proportion in which the traffic was contributed during the year by the four main heads, Inland State, Foreign State, Inland Private, Foreign Private are shewn in the following table :—

CLASS.	INLAND.		FOREIGN.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
State	19'14	31'81	0'22	1'25	19'36	33'06
Private	66'26	38'31	14'38	28'63	80'64	66'94
TOTAL	85'40	70'12	14'60	29'88	100'00	100'00

19. The proportion of the value of State Inland traffic to the total message revenue was 33'55 per cent. in 1886-87, and though it has slightly fallen to 31'81 per cent. during 1887-88, it is still unduly high, the average of the four years previous to 1886-87 having been only 19'1 per cent. The causes are the same as those stated in last year's report, *viz.*, the military operations in Upper Burma and the general settlement of administration in that province.

Inland State Telegrams.

20. The number and value of these telegrams continued to rise above even the previously unprecedented figures attained in 1886-87. The net increases over 1886-87, were 84,916 in number, and R25,171 in value, making the total of the year 537,193 telegrams of the value of R16,45,797. The increase in number in the Upper Burma Division alone amounted to 81,544 telegrams and the increase in value to R1,29,329. Against this large increase in value in Burma, there was a very general falling off in other divisions owing to a greater use of the "Deferred" class and a reduction in the length of telegrams. "Urgent" telegrams formed only 32'71 per cent. of the whole number of Inland State telegrams in 1887-88, against 38'77 per cent. in the previous year, and the average cost of a State Inland telegram throughout the whole Department fell from R3'583 in 1886-87, to R3'069 in 1887-88. The fall in the Upper Burma Division alone was from R7'87 to R4'84, showing a satisfactory economy in the use of the wires, though the average cost of a telegram in Upper Burma was still 58 per cent. higher than the average of the whole Department.

21. It may be added that since the 1st April 1888, the number and value of State telegrams sent from Upper Burma have fallen considerably, due no doubt to a great extent to the enforcement from that date of the rule requiring all such telegrams to be prepaid. During the first three months of the current year, the number of telegrams sent was at the rate of less than half the number sent in 1886-87, and the average value of each was only R2'4. After making due allowance for the more settled state of the province, these results show that the rule regarding prepayment of State telegrams by officials acts as a most salutary check on an undue use of the wires to the detriment of the paying public.

Foreign State Telegrams.

22. This traffic fell slightly as compared with 1886-87, by 612 telegrams in number, and R14,226 in value, the total of the year being 6,286 telegrams of the value of R64,268 (Indian share only). The latter amount represents, in the case of telegrams to Europe, only about one-ninth of the actual cost of the telegrams, the remainder being the shares of the administrations which carry them beyond the limits of India. As these payments, which may be roughly stated at five lakhs of rupees during the year under review, are for the most part a final charge on the revenues of India, any diminution of this class of traffic is satis-

factory from a financial point of view, and it is evidently desirable that the codification of phrases should be availed of as much as possible.

Inland Private Telegrams.

23. This class of telegrams increased 10·49 per cent. in number, and 9·02 per cent. in value over the figures of 1886-87. The actual increases were 176,632 in number, and R1,64,016 in value, making the total of the year 1,860,390 telegrams costing R19,81,814. The growth of the traffic during the past six years, and the number of offices open at the end of each year are exhibited in the statement given in paragraph 32. As was the case in the year 1886-87, nearly one-third of the increase, both in number and value, was collected in Upper Burma alone, and was to great extent due to the special circumstances of a large number of native troops serving in that province at a distance from their families. The remainder of the increase was very generally distributed, the Sind and Baluchistan Division being the only one that showed a decrease, due apparently to the contraction of operations on the frontier railways. More than one-quarter of the increased receipts, or R43,609, were collected in new offices, opened at the close of 1886-87, and during 1887-88. As the return traffic addressed to these new offices, and practically created by them in the old offices, must also have been very considerable, it is evident that but for these new offices, and for the exceptional traffic from Upper Burma, the ordinary increase of traffic in the older offices throughout the country generally would have been very small, thus indicating that the use of the telegraph by the public continues very stationary, except when developed by an expenditure of capital on extensions of lines and offices. This subject was fully dealt with in the report for 1886-87, and it is sufficient to repeat here that under the present tariff, which is very much cheaper than those that preceded it, the receipts from private Inland telegrams are steadily improving, but that the progress of 42·92 per cent comparing 1882-83 with 1887-88 has been mainly due to an increase during the same period of the number of offices from 314 to 745, or 137 per cent., and that the increased revenue has only been gained by considerable expenditure both for new lines and extra establishment.

24. The average length of an Inland private telegram in all classes remains remarkably constant at a little over 10 chargeable words, exclusive of the free address, which is often, especially in the case of messages to natives, very voluminous. The concession of a free address is one that has been withdrawn of recent years in the United Kingdom, and the general principle adopted there, and in Europe generally, is that senders should be charged for the work their telegrams involve, as measured by the number of words. This rule was formerly in force in India, but was abandoned in 1872 in favour of a free address in deference to public requirements, experience having shewn, not only the difficulty of delivering telegrams, insufficiently addressed in a country where there is so much similarity in names, but also the unwillingness of senders to give adequate addresses when it was necessary to pay for every word. In any comparison of the Indian tariff with those of other countries, it is therefore necessary to allow for the mass of matter which we carry free in the address, the latter being often very much longer than the body of the message itself, which alone is charged for.

Foreign Private Telegrams.

25. This traffic shows an increase over the previous year of 29,885 in number, and R1,67,845 in the receipts; being increases of 7·98 and 12·78 per cent. respectively. A part of the increase is due, not to increased traffic, but to the loss by exchange in settlement with other administrations having been R59,882 less than in the previous year, when the loss was exceptionally heavy owing to special circumstances, as explained in paragraph 26 of the Administration Report for 1886-87. The traffic between India and Europe was almost stationary both in number and amount, but there was an improvement in the traffic between India and Ceylon, between India and the countries to the eastward, and between Europe and China, Australia, &c.

26. As has been pointed out in previous reports, our foreign traffic is almost entirely of a mercantile character, and the factor which mainly controls its volume is the state of trade. The telegrams, with few exceptions, are in abbreviated code, the economy of the use of which is thoroughly appreciated.

27. **Classification of Inland Telegrams.**—The inland paid traffic of the year, both State and Private, was classed by senders in the following proportions:—Urgent 12·03 per cent., Ordinary 36·85 per cent., and Deferred 51·12 per cent., showing a slight increase of the deferred and reduction of the urgent class as compared with the previous year.

28. The statements below show the classification separately under the three heads of State, Private and Press, compared with the previous year, and with the average of the previous four years:—

CLASS.					1887-88.	1886-87.	Average of four years from 1883-84 to 1886-87.
<i>State.</i>							
Local*	.	.	.	.	...	0·21	0·97
Deferred	.	.	.	.	64·07	52·08	57·74
Ordinary	.	.	.	.	3·22	8·94	11·17
Urgent	.	.	.	.	32·71	38·77	30·12
TOTAL					100·00	100·00	100·00
<i>Private.</i>							
Local*	.	.	.	.	...	0·15	0·49
Deferred	.	.	.	.	47·34	49·25	46·94
Ordinary	.	.	.	.	46·65	43·81	46·06
Urgent	.	.	.	.	6·01	6·79	6·51
TOTAL					100·00	100·00	100·00
<i>Press.</i>							
Deferred	.	.	.	.	56·90	53·57	49·61
Ordinary	.	.	.	.	36·78	37·20	42·64
Urgent	.	.	.	.	6·32	9·23	7·75
TOTAL					100·00	100·00	100·00

Under the orders of Government, rescinded since the close of the year under review, State telegrams, except in a few specified cases, could hitherto only be classified Urgent or Deferred, thus affording no comparison in classification with private telegrams. The fall in the number of State telegrams classed Urgent as shown in the statement is, however, satisfactory.

It will be seen that the classification of telegrams by the public is very constant, the proportions for 1887-88 closely approaching the average of the previous four years, and as compared with 1886-87 showing a slight diminution in "Deferred" and increase in "Ordinary." In press telegrams there is a tendency towards an increase of the "Deferred" class.

During the year under review, a substantial concession was made in favour of Deferred telegrams by allowing greater recourse to delivery by hand in cases when such telegrams had suffered delay in transmission, or were likely to do so by the local postal delivery arrangements not fitting in well.

29. The numbers and values of the telegrams in each class are shewn in the statement given below:—

CLASS.	URGENT.		ORDINARY.		DEFERRED.		TOTAL.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.
		<i>R</i>		<i>R</i>		<i>R</i>		<i>R</i>
State . .	175,713	11,14,157	17,303	17,954	344,177	5,16,911	537,193	16,49,022
Private . .	110,865	2,87,609	860,381	10,43,986	873,104	5,89,993	1,844,350	19,21,588
Press . .	1,014	12,126	5,899	19,690	9,127	25,597	16,040	57,413
TOTAL . .	287,592	14,13,892	†883,583	†10,81,630	12,26,408	11,32,501	2,397,583	†36,28,023

* Discontinued from 1st July 1886.

† Exclusive of ₹12,055 on account of fees for abbreviated addresses, and a debit adjustment of ₹12,467.

‡ Includes 46,420 telegraphic money order advices, value ₹46,420.

30. Telegraphic money orders.—It was stated in last year's report that in communication with the Postal Department the rules for these orders had been simplified and the charges reduced from the 1st January 1887, with the result that the number of them had risen in the three months from January to March 1887, to 7,138 against 2,883 in the corresponding months of the previous year. Though the subject is one which mainly concerns the Postal Department, it is satisfactory to record that during 1887-88, the use of these orders has greatly extended, the Telegraph Department having transmitted in that year 46,420 advices or an average of 3,868 monthly against a monthly average of 2,379 in the first three months of the new system. This rapid means of remittance has proved a boon to sepoys, camp followers, servants, &c., absent from their homes, who, until the amount of the prepaid reply to a telegram was limited to Rupees two, used to send a considerable portion of their remittances under the guise of "reply paid" telegrams through the agency of the Telegraph Department. The Department now receives a fixed charge of one rupee from the Postal Department for each telegraphic money order advice, irrespective of the number of words it contains, the advice being transmitted and delivered, under special precautions, as a telegram of the "Ordinary" class.

31. Total number of Messages.—The figures given below show the actual signalling work done, being the total of all telegrams, paid and free, both sent and received, as well as of all repetitions made in transit. It will be noticed that the work has doubled since 1882-83.

1880-81 . . .	6,649,709	1884-85 . . .	9,776,896
1881-82 . . .	6,719,621	1885-86 . . .	12,177,387
1882-83 . . .	7,862,671	1886-87 . . .	14,096,713
1883-84 . . .	8,271,509	1887-88 . . .	15,929,199

32. Inland Traffic.—The following statement exhibits the growth of State and Private traffic for the past six years, during which the tariff has remained unchanged. State messages have more than doubled in number since 1882-83; while the increase in private traffic, comparing 1882-83 and 1887-88, has been 56.40 per cent. in number and 42.92 per cent. in value; and the increase in the number of offices has been from 314 to 745 or 137 per cent. The figures include Provincial revenue.

YEAR.	STATE.						PRIVATE.						TOTAL.						Number of Departmental Offices remaining open at the close of each year.
	Number.	Value.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		PERCENTAGE OF VALUE COMPARED WITH PREVIOUS YEAR.		Number.	Value.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		PERCENTAGE OF VALUE COMPARED WITH PREVIOUS YEAR.		Number.	Value.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		PERCENTAGE OF VALUE COMPARED WITH PREVIOUS YEAR.		
			Increase.	Decrease.	Increase.	Decrease.			Increase.	Decrease.	Increase.	Decrease.			Increase.	Decrease.	Increase.	Decrease.	
1882-83 .	253,731	6,09,818	3.21	...	...	12.69	1,189,437	13,86,630	14.90	...	5.30	...	1,443,168	19,96,448	12.66	...	...	0.93	314
1883-84 .	226,840	4,71,232	...	10.60	...	22.73	1,236,140	14,15,754	3.92	...	2.10	...	1,462,980	18,86,986	1.37	...	...	5.48	349
1884-85 .	286,966	6,63,649	26.50	...	40.83	...	1,364,814	15,04,633	10.40	...	6.27	...	1,651,780	21,68,282	12.90	...	14.90	...	521
1885-86 .	382,732	9,24,445	33.37	...	39.29	...	1,527,990	16,38,165	11.95	...	8.87	...	1,910,722	25,62,610	15.67	...	18.18	...	634
1886-87 .	452,277	16,20,626	18.17	...	75.30	...	1,683,758	18,17,798	10.19	...	10.96	...	2,136,035	34,38,424	11.79	...	34.17	...	699
1887-88 .	537,193	16,45,797	18.77	...	1.55	...	1,860,390	19,81,814	10.49	...	9.02	...	2,397,583	36,27,611	12.24	...	5.50	...	745

33. Foreign Traffic.—The rate of progress of this traffic shows an improvement in 1887-88 over that of previous years, but, as explained in paragraph 25, this is partly due to a reduced loss by exchange, and partly to increased traffic between Europe and countries to the East of India, including Australia. The traffic between Europe and India has been very stationary for the past three years.

YEAR.	STATE.				PRIVATE.				TOTAL.			
	Number.	Indian share of charge.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		Number.	Indian share of charge.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		Number.	Indian share of charge.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.	
			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.
1882-83 .	5,473	47,491	28'18	...	350,538	12,31,669	6'82	...	356,011	12,79,160	7'10	...
1883-84 .	4,918	37,124	...	21'82	357,616	12,95,957	2'01	...	362,534	13,33,081	1'83	...
1884-85 .	6,088	52,493	23'79	41'39	360,229	12,77,253	0'73	...	366,317	13,29,746	1'04	...
1885-86 .	8,105	1,27,617	33'13	143'11	371,111	12,70,825	3'02	...	379,216	13,98,442	3'52	...
1886-87 .	6,898	8,494	...	38'49	373,893	13,13,321	0'74	...	380,791	13,91,815	0'41	...
1887-88 .	6,286	64,268	...	18'12	403,748	14,81,166	7'98	...	410,034	15,45,434	7'67	...

34. Communication between India and Europe.—In Appendix C are given details of the distribution of the traffic between India and Europe by the Suez, Teheran and Turkish routes for the past seventeen years. Transit messages to and from the Far East are excluded from the Return, which refers to *numbers* of messages only. The figures for the last five years are reproduced below :—

ROUTE.		1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Red Sea . .	<i>viâ</i> Suez . . .	57'25	55'50	52'08	58'23	64'01
Indo-European	{ " Teheran . . .	41'06	43'03	46'55	40'67	34'50
	{ " Turkey . . .	1'69	1'47	1'37	1'10	1'49
TOTAL . . .		100'00	100'00	100'00	100'00	100'00

It will be noticed that the Suez route carried more, and the Teheran route less, than the average during 1887-88; this is due to the Teheran route having been interrupted with Great Britain from the 13th to the 17th December 1887, and from the 1st February 1888 to the end of the official year, owing to the failure of the North Sea cables between Emden and Lowestoft. It is understood that bad weather mainly, though not altogether, prevented the more speedy repair of these cables by the Submarine Telegraph Company and the German Union Telegraph Company, to which they belonged. The interruption was a serious one from an Imperial point of view, as, in the event of a simultaneous failure of the Suez cables, both the Indian and Colonial Governments, and the East Indian, China and Australian trade, would have been put to great inconvenience. The Indo-European Telegraph Company did all in their power to expedite the repairs; and representations were made by this Department both to the British Postal Department and to the Government of India to use their good offices to the same end.*

The Eastern Company's route *viâ* Suez worked admirably throughout the year; and the only important interruption on the Turkish route was one between Bagdad and Mossul in April 1887, which lasted 16 days.

35. Communication with the Straits, China and Australia—There was fortunately no simultaneous interruption of the Eastern Extension Company's cables between Madras and Penang, and between Rangoon (Elephant Point) and Penang, such as occurred during 1886-87, so that communication with the Straits was maintained throughout the year; as was also the case between Singapore and the Australian Continent.

Direct communication between India and China by cable was cut off, between the 30th July and the 7th August, by the failure of the single cable which connects Singapore and Saigon. But the Company in such cases divert the China traffic, from and to Europe, by the Great Northern Telegraph Company's line through Asiatic Russia. The Indo-Siam line to Saigon, see para. 36, did not prove a reliable alternative during the interruption of the Singapore-Saigon cable, as it was also out of order at the time.

The following is a list of the cable interruptions that occurred :—

Elephant Point to Penang . . .	11th July to 3rd August.
" " . . .	18th October to 5th December.
Madras to Penang . . .	9th to 17th April.
" " . . .	13th to 15th December (for repairs).
Singapore to Saigon . . .	30th July to 7th August.

36. Indo-Siam Line.—There was very little improvement in the traffic of this line during the year, and as a through International route from India to Saigon, the line continued almost valueless. The total number of messages sent and received was 1,387, against 1,386 in the previous year; and the receipts of the Indian Department amounted to R7,365-4, against R6,903-15 in 1886-87.

The northern route from Moulmein to Bangkok, *viâ* Raheng, remained almost constantly interrupted throughout the year, and the southern route, *viâ*

* The British and German Governments now each own one of these cables, and will undertake their maintenance from January 1889. It is probable, therefore, that any future breaks will be speedily repaired.

Myitta and Kanburi, was also subject to long interruptions, mostly in Siamese territory, the duration of which aggregated over one hundred days; moreover between Bangkok and Saigon the route suffered further interruption for about fifty-seven days. Owing to the care with which they were constructed and maintained, the lines within the British frontier, though traversing most difficult and unhealthy forest and mountainous country, were kept in good working order; but the defective working of the lines to the eastward, in foreign territory, prevented any adequate return in the shape of traffic being reaped from the expense and trouble bestowed on our lines. The inefficiency of the line from the frontier of India to Saigon *via* Bangkok was made the subject of diplomatic representation to the Siam Government during the year under review, and a small section of the most difficult part of the Siamese line near the British frontier was, at the request of the Siam Government, inspected and reported on by an officer of this Department. There is reason to hope that these measures may result in an improvement in its maintenance.

37. Extensions in China.—The opening up of telegraphic communication in China made rapid strides during the year. The northern line from Shanghai *via* the provinces of Hupe and Szechuen was completed to Yunnan, and three offices have been opened in that province which is partly co-terminous with the British frontier in Upper Burma. A second line from Yunnan to the Coast ports *via* the provinces of Kwangsi and Kwantung to Canton was also under construction, and from recent official reports this line was expected to have been completed to Yunnan in March last, thus affording two routes from Yunnan to the the Pacific Ocean. These extensions are a matter of considerable interest to India, as there now remains but a short link to connect the wires of this Department and those of the Chinese Government in the neighbourhood of Bhamo. When this has been done, a comparatively cheap telegraphic tariff between India and China will, with the co-operation of the Chinese Government, probably be possible. The latest information received regarding the progress of the telegraph line in Western Yunnan, was that it had reached Momein, which is about 140 miles from Bhamo.

38. Other extensions of interest in Foreign countries.—During the year the Island of Formosa was connected with Foochow by a Submarine cable, and three offices were opened in the Island; telegraphic connection was established between Malacca and the States of Selangor and Sungie Ujong, and three offices were opened in each State; and a cable was laid from Gibraltar to Tangier, establishing communication with Morocco.

39. Traffic Statistics.—A graphic representation of the number and value of inland and foreign paid messages, year by year, as far back as the record is available, will be found in diagrams A and B.

40. Appendix D is an abstract of signal offices, classed in groups according to the amount of traffic originating at each, year by year, since 1877-78.

41. Appendix E shows the number of signal offices in each division, opened at the end of the year.

42. The total number of Departmental, including "combined," offices open at the end of the year was 745, and the department provided and supervised 1,504 Railway and canal offices, of which 1,243 were available to the public.

There were also 642 Railway offices not maintained by the Telegraph Department, of which 591 were available to the public.

43. The total number of Telegraph offices open to the public during the past five years is shewn below:—

	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Departmental and Combined	349	521	634	699	745
Railway and other licensed offices	1,382	1,514	1,577	1,690	1,834
TOTAL	1,731	2,035	2,211	2,389	2,579

44. Appendix M is a list, arranged by Provinces, of departmental offices opened during the year, *viz.* :—

Assam	6
Bengal	19
Bombay	4
Burma	36
Kathiawar	6
Madras	4
Mysore	4
North-Western Provinces and Oudh	6
Punjab	5
Sind and Baluchistan	1
Offices opened in connection with His Excellency the Viceroy's Tour	5
Offices opened in connection with His Excellency the Commander-in-Chief's Tour	2

TOTAL 93

The number closed* (permanently or temporarily) 52

Leaving a net increase of 46

or a percentage of 6.58. The offices were worked as shewn below :—

By the Post Office (<i>see</i> paragraphs 55 to 60)	486
" a Clerk of a Public Office	1
" " Light-house keeper	1
" Soldiers	64

Total worked by extra-Departmental Agency 552

" " " purely Departmental Agency 193

TOTAL 745

45. **Speed of transmission.**—In the following table and in Diagram C are given the average time intervals occupied in the transmission† of telegrams (excluding deferred) over the principal main routes during the past five years :—

	1883-84.		1884-85.		1885-86.		1886-87.		1887-88.	
	H.	M.	H.	M.	H.	M.	H.	M.	H.	M.
Calcutta to Karachi	1	2	0	57	0	51	0	51	0	32
Karachi to Calcutta	0	36	0	35	0	36	0	35	0	20
Calcutta to Bombay	1	6	0	47	0	34	0	40	0	34
Bombay to Calcutta	1	10	0	48	0	36	0	43	0	31
Calcutta to Madras	1	7	1	1	0	50	0	54	0	34
Madras to Calcutta	1	4	0	59	0	46	0	59	0	45
Madras to Bombay	0	40	0	33	0	33	0	24	0	27
Bombay to Madras	0	38	0	28	0	36	0	32	0	31
Bombay to Karachi	0	35	0	35	0	31	0	28	0	24
Karachi to Bombay	0	30	0	24	0	21	0	14	0	17
Rangoon to Calcutta	2	50	2	10	1	22	3	17	2	22

It will be observed that there has been a very marked improvement in 1887-88 on all routes, in spite of the increase in traffic and the pressure on the lines between Calcutta and Rangoon—aggravated by the long interruption at the Pudda River referred to in para. 71. The results afford good evidence of the attention that has been devoted to increasing the means of communication where necessary, and maintaining the lines and offices in a state of efficiency.

The speed at which "Urgent" messages, including all Foreign messages, are carried is very much greater than that shewn in the table, in which all "Ordinary" messages are taken into account as well as "Urgent."† In illustration of this, it may be mentioned that the actual average time in transmission

* For particulars, *see* Appendix N.

† To save the labour of compiling the real average delay from the actual time occupied in transmission of *all* messages, the averages above referred to are calculated on the mean of the daily maximum and minimum delay on each route, and they are, as a fact, very much higher than the true averages.

of *all* foreign transit messages between Bombay and Madras for the six months ending 31st March 1888, was only a few seconds over nine minutes.

46. Complaints.—In Appendix F will be found two statements giving particulars of the complaints made by the public regarding telegrams during the past two years. While the traffic, including messages transferred for delivery from licensed administrations, increased 10·57 per cent. over that of 1886-87, the net increase in the number of admitted complaints in which the Department was concerned was only 1·46 per cent., the percentage of messages forming the subject of complaint falling from '033 to '029. There was therefore a slight improvement over the results of 1886-87.

News-Free and Concessional Telegrams.

47. The numbers of free news telegrams, such as Mail Steamer reports, transmitted during the last three years have been as follows :—

1885-86	.	.	.	.	.	.	.	.	.	788
1886-87	:	:	:	:	:	:	:	:	:	823
1887-88	.	.	.	.	.	.	.	.	.	933

These telegrams are transmitted to a large number of stations, and entail a very considerable amount of work on the Department. Their nominal value was R28,909-3.

In addition to the above, 1,253 telegrams of the nominal value of R5,612-14 were transmitted free on behalf of the French and Portuguese Governments and of His Highness the Khan of Kalât, under the special agreements existing with those governments.

Traffic with Licensed Telegraphs.

48. The statistics of this traffic for the past four years are given below :—

	1884-85.	1885-86.	1886-87.	1887-88.
Transferred to Railways . . .	132,330	124,288	118,764	100,469
Received from Railways . . .	*185,261	†201,264	‡236,152	§236,455
TOTAL .	317,591	325,552	354,916	336,924

In addition to the telegrams shewn as transferred to Railways, all of which were booked at departmental or combined offices, a large number of telegrams were transferred, which originated in railway offices, and passed over the wires of the Department in transit to the offices of other railways.

Press Telegrams.

49. As will be seen from the statement below, Inland press telegrams continue almost stationary both in number and value. There has been a diminution both in number and value of urgent and ordinary press telegrams, compensated for by an increase in deferred. The total number of chargeable words transmitted in Inland press telegrams has been only 2,462,304 during the year, roughly 8,200 a day, excluding Sundays and holidays, and the concession of quarter ordinary rates represents a total reduction in charges to the "press" of R1,72,239. It is probable, however, that but for the reduced rates, the number and length of telegrams sent would have been much curtailed.

Foreign press traffic shows some growth. The press telegrams addressed to India, included in the statement, numbered 723, of the value (Indian share only) of R2,555—against 449 and R1,581, during the nine months of the previous year that the reduced rates for foreign press telegrams were in force. It may be use-

* Includes 857 Foreign messages originating on Railway lines and transferred to this Department.

†	"	716	"	"	"	"	"	"	"
‡	"	525	"	"	"	"	"	"	"
§	"	558	"	"	"	"	"	"	"

ful to mention here that these telegrams, which are not allowed to interfere with ordinary traffic, are carried at one-third rates.

YEARS,	INLAND.		FOREIGN.		TOTAL.		REMARKS.
	No.	Value.	No.	Value.	No.	Value.	
1883-84 . .	10,218	R 37,290	532	R 2,303	10,705	R 39,593	In the report for 1886-87, the foreign press message figures did not include 449 telegrams of the value of R1,581 addressed to stations in India under the reduced rates introduced in July 1886. These have been added and similar statistics will always be given in future years.
1884-85 . .	12,996	49,347	877	3,937	13,873	53,284	
1885-86 . .	15,175	57,985	975	11,442	16,150	69,427	
1886-87 . .	15,963	57,167	1,522	12,573	17,485	69,740	
1887-88 . .	16,040	57,413	1,824	15,125	17,864	72,538	

A statement showing month by month the number and value of press messages during the year will be found in Appendix G.

Undelivered Telegrams.

50. The results compared with the previous year are shewn below. The percentage of undelivered telegrams has somewhat increased, but the causes of non-delivery are almost entirely beyond the control of the telegraph service.

CAUSE OF NON-DELIVERY.	1886-87.		1887-88.	
	No.	Percentage.	No.	Percentage.
1. Not found: address insufficient	2,168	·074	2,365	·073
2. Not found at address given	3,583	·123	3,933	·122
3. Address changed in transmission	47	·002	51	·002
4. Left station: new address not known	560	·019	597	·018
5. Left India	186	·007	208	·006
6. Left for original station	1,678	·057	1,950	·061
7. Returned by Dead Letter Office	2,019	·070	2,750	·085
8. Addressee, or address given, unknown	511	·017	901	·028
9. Refused	141	·004	177	·005
10. Other reasons	183	·007	187	·006
TOTAL	11,076	·380	13,119	·406

Signalling Establishment.

51. At the close of the year, 1,345 Civil Telegraph Masters and Signallers, 11 Non-Commissioned Officers on the Unattached List, and 265 Military Signallers were employed; in addition, one clerk of a public office, 586 postal clerks, three light-house keepers, and six inspectors were more or less engaged on telegraph duties.

52. The number of soldiers trained in telegraphy during the year was 190, and at its close 226 were under instruction. These latter figures show a great increase on the previous year, and are the result of the desire of the Government and of His Excellency the Commander-in-Chief to spread a knowledge of telegraphy in the Army, so as to provide trained signallers, in case of war, for employment in Field Telegraph Offices.

Died	18
Dismissed	11
Invalided	11
Resigned	14
Retired	2
Transferred to clerical establishment, or to other departments	2
TOTAL	58

53. The number of casualties among the departmental Signalling Staff during the year was 58, a percentage of 4·27, due to the causes marginally noted.

54. The list of efficient members of Volunteer Corps in the Telegraph Department at the close of the year 1887-88, showed a strength of 404 against 369 for the previous year.

55. **Post Office Agency.**—The utilization of the agency of the Post Office for working small telegraph offices of the main circuits continued to make steady progress.

56. Thirty-nine new combined offices were established, and thirteen departmental offices were transferred to postal agency; on the other hand, six combined offices were closed, making the net increase in the number of combined offices 46, as shewn in the statement below. In connection with the extensions to the new offices, 342 miles of line and 368 miles of wire were added during the year, and the total number of combined offices open at the end of the year, including 125 small departmental offices transferred, was 486.

YEAR.	NUMBER OF COMBINED OFFICES OPEN ON 31ST MARCH.		MILEAGE OF LINE AND WIRE ADDED IN CONNECTION WITH THESE EXTENSIONS.	
	Transferred to Postal Agency.	New.	New wire on existing supports.	New supports and wire.
1883-84	24	31	612	405
1884-85	73	194	636	1,216
1885-86	92	296	1,662	2,150
1886-87	114	326	1,851	2,434
1887-88	125	361	2,193	2,802
Net additions during 1887-88 .	11	35	342	368

57. The total number of paid telegrams sent from combined offices during the year was 572,512, of the value of Rs. 6,63,708, representing one-eighth of the total message revenue of the Department, but though the number of these subsidiary offices largely exceeds the number of the main system, the signalling work done in them was less than one eleventh of that of the whole Department. The combined offices are almost entirely local feeders to the more important offices worked by the Telegraph Department on the trunk lines, all their traffic, in and out, having to be repeated at the latter. Under this arrangement they can be worked very economically, both as regards men and apparatus; but as this repetition, of necessity, adds largely to the work of the central or main line offices, the direct charges paid to the Postal Department for the establishments employed in combined offices only form a part of the expenses the latter entail, neither line charges nor establishment charges in the main line offices being included.

58. The number of telegrams handed in at Postal Receiving offices, *i.e.* post offices which are not also telegraph offices, was 32,819, and the value of the telegrams amounted to Rs. 30,698. These figures differ little from those of the previous two years, and the special record of these statistics will be discontinued. The telegrams and their value are both duly accounted for in the telegraph offices to which they are sent for transmission.

59. There were 273 Postal Signallers under training during the year, of whom 137 were granted certificates of qualification by the Department, 64 withdrew, and 72 were still under instruction at the close of the year.

60. In connection with the mutual working arrangements between the Postal and Telegraph Departments, it may be mentioned that a special small "telephone exchange" was established in order to connect the various departments of the Post Office in Calcutta, and was reported to be a great convenience in facilitating business (*see* paragraph 74).

Telegraphic Meteorological Service.

61. With a view to afford the Meteorological Department facilities for promptly warning the various ports of India and Burma of approaching bad weather, a special class of storm signal telegrams was introduced during the year, with the approval of Government, on the application of the Meteorological Reporter to the Government of India. These telegrams are given "precedence" over *ordinary* and *urgent* messages, and their use is resorted to by the Meteorological Reporter to the Government of Bengal and by the Observers at certain important stations, when there would be risk of delay in trusting to telegrams sent under the usual rules. The telegraphic service between the Meteorological Office and the Central Telegraphic Office, in Calcutta, was also improved to enable the Meteorological Reporter to get out his daily reports earlier than hitherto. A considerable number of the Meteorological observers throughout India are *employés* of this Department, and as the work of the two departments is so much connected, the arrangement is advantageous and saves much delay in the despatch of weather telegrams.

IV.—EXTENSION OF LINES AND LINE MAINTENANCE.

62. One thousand eight hundred and sixty miles of line, 6,627 miles of wire and 30 miles of cable, were added during the years.

63. The following figures show the system as it stood at the end of each year for the last 5 years :—

	Miles of Line.	Wire.	Cable.
1883-84	23,341	68,694	135
1884-85	25,387	74,973	142
1885-86	27,510	81,480	187
1886-87	30,034	86,890	196
1887-88	31,894	93,517	226

The wires and cables are maintained for the following purposes :—

	Miles of wire.	Miles of cable.
Imperial lines	58,862	215
Provincial lines	71	...
Native States	100	...
Railway systems	33,043*	9
Canal systems	597	...
Private lines	844	2
TOTAL	93,517	226

64. Appendix I is a statement of the lines, wire and cables maintained in each division, classified according to the purposes for which used. Appendix J gives the length of the lines, wire and cables supplied for each railway and canal system.

65. The following are some of the more important works undertaken for Railways :—

For the Bengal-Nagpur Railway.—On the Nagpur side the existing line from Kanhan Junction to Bilaspur, 244 miles, was completed throughout with three wires. From Bilaspur to Raighur, and on towards the Eeb River, 120 miles of line with one wire was supplied for Railway construction purposes. From the Bengal end, the line, of which 45 miles had been made from Assensol in 1886-87, was continued for Railway construction purposes to Chikardarpore, and on to the Konia River, a total distance from Assensol of 160 miles. On the Katni-Bilaspur branch, the line already up to Umaria, was extended to Sohagpur, 42 miles.

For the Indian Midland Railway.—A line was constructed with two wires from Kalpi to Jhansi, 43 miles; and a second wire was erected from Basoda to Jhansi, 124 miles.

* Exclusive of 6 miles of "crossings".

For the Southern Mahratta Railway.—The following works were in progress at the end of the year :—

	Miles.
An extra wire Poona to Londa	276
" " Hudgi to Gadag	174
Three wires Bellary to Guntakul	30

For the Bellary-Kistna State Railway.—An extra wire was put up from Guntakul to Nandyal, 89 miles.

For the Tirhoot State Railway.—A line of two wires was constructed in extension of the existing line from Baptiahi to Pertabganj, 14 miles.

For the Madras Railway.—An extra wire was erected on the extension from Beypore to Calicut, 9 miles.

For the Nizam's State Railway.—A line was constructed with two wires from Dornakul to Bezvada, 76 miles.

For the Toungoo-Mandalay Extension, Burma State Railway.—A line of two wires from Toungoo to Mandalay, 230 miles, was well on towards completion at the end of the year.

For the Junagad State Railway.—A line was constructed with two wires from Jetalsur to Verawal, 67 miles.

For the Morvi State Railway.—A line with one wire was constructed from Dholia to Morvi, 44 miles.

For the North-Western State Railway.—The erection of an extra wire from Sukkur to Quetta, *via* Harnai, was in progress at the end of the year, and a wire was put up from Gulistan junction to Killa Abdulla and Shelabagh.

66. A line was constructed for the *Western Jumna Canal* from Tajawalla to Manak, 76 miles.

67. The following are the principal works carried out for departmental purposes :—

<i>Additional wires.</i>	Miles.
From Broach to Ahmedabad	110
" Rangoon to Pongde	129
" Hyderabad (<i>Deccan</i>) to Bezvada	225
" Raneegunge to Burhee	118
" Bankipur to Chupra	36
" Jalpaiguri to Silliguri	24
" Lucknow to Sitapur	53
" Multan to Sukkur	283
" Sukkur to Sibi	297
" Sibi to Quetta <i>via</i> Harnai	154
" Shahrig to Quetta	86
" Quetta to Killa Abdulla	70

The temporary line from Toungoo to Yamethin was transferred to the permanent line along the Railway.

The line from Thayetmyo to Minbu was made permanent.

The second line from Lahore to Multan, 210 miles, was completed.

68. Among the works carried out in connection with combined offices the following are the more extensive :—

<i>Assam Division.</i>	Miles.
From Alipur Duar to Baxa Duar	22
" Gauhati to Palasbari	15
" Silchar to Karimganj	33
" Karimganj to Patharkandi	20

<i>Bellary Division.</i>	Miles.
From Belgaum to Ashta Road, with branches to Miraj, Sangli and Tasgaon	114

<i>Bombay Division.</i>	Miles.
From Ahmedabad to Dhandhuka	99
" Bhavnagar to Veraval	184
" Panchganni to Mahabaleshvar	11
" Poona to Purandhar	22

<i>Ganjam Division.</i>		Miles.
From Kendrapara to Alba	.	14
" Bishnupur to Garbetta	.	18
" Coconada to Pithapuram	.	16
" Chicacole to Pandur	.	13
" Ellore to Narsapur	.	77

<i>Madras Division.</i>		Miles.
From Nidamangalam to Mannargudi, and from Tanjore to Trichinopoly	.	38
" Ammayanayakanur to Periyakolam	.	52
" Madras to Vellore	.	86

<i>Punjab Division.</i>		Miles.
From Sardhana Railway Station to Sardhana Post Office	.	12
" Baraut to Kandhla	.	19
" Roorkee to Saharanpur	.	43

<i>Burma Division.</i>		Miles.
From Myokwin to Lemyethna	.	14

<i>Upper Burma Division.</i>		Miles.
From Pyintha to Maymyo	.	18

Special works.

69. The work in Upper Burma has mainly been in consolidating and strengthening the existing lines.

Communication between Upper Burma and Assam was established by the completion of the line commenced last year, from Manipur *via* Tammu and the Chindwin Valley. The wire runs from Mandalay on existing posts to Ava, where a cable across the Irrawadi connects it with Sagain. From Sagain the line is taken across country *via* Myinmu to Moniwa where it meets the Chindwin, the valley of which it follows up to the junction of the Yu River. It then follows the Yu River generally to Tammu. With the exception of the section from Kendat to Tammu, 60 miles, which is at present a temporary field line, the circuit has worked well, notwithstanding the great natural difficulties of the country through which it runs. Since the commencement of the monsoon, heavy floods and impassable roads have made it impossible to keep up communication on this section, but it is hoped that by the end of this year the whole section Manipur to Kendat will be completed in a reliable manner. The connection of Upper Burma with India by this route has been a work of considerable difficulty, and the staff employed have suffered much from hardships and exposure and the consequent fever and malaria.

The additional wire between Calcutta and Rangoon, the erection of which was carried as far as Narayanganj last year, was completed to Rangoon, a distance of 580 miles, of which 390 miles are on a separate line of posts. An alternative route has thus been partially secured over the most difficult sections for the important Calcutta-Rangoon traffic.

70. The trial of hard drawn copper wire, mentioned in last year's report, having proved encouraging, a wire of this metal was put up between Bombay and Madras, 800 miles, and between Bombay and Nagpur, 520 miles. It is in contemplation to extend this latter, by wire of a similar metal, to Calcutta, as soon as the line of posts along the Bengal-Nagpur Railway is completed. The results obtained on the new wire are highly satisfactory. Bombay and Madras are now able to work quadruplex without any intermediate translating station. The difficulties connected with the manipulation and erection of the "hard drawn copper wire," have in practice proved, with ordinary precautions, to be less than was anticipated. The use of this wire would have been much extended had it not been for an exceptional rise in the price of copper, which has rendered the purchase of it for the present almost prohibitive. It is, however, in contemplation to attempt its manufacture in the Telegraph Workshops in Calcutta, utilising old cable core and copper in stock.

71. The abnormal rise and change of course of the Pudda River, which resulted in the village of Goalundo being washed away in September, caused the loss of two valuable cables out of the four which crossed that river at this point. It was only by the exertions of the Superintendent of the Dacca Division and his staff that two of the cables were lengthened in time and so saved. Two cables not being sufficient to carry the traffic, bank offices had to be kept open until two new cables were laid in March. After much deliberation it was decided not to lay these new cables at Goalundo, where the limits of the river are so uncertain. Another crossing was selected—at Gopalpur—some miles lower down, and an alternative route established, leaving the old line at Rajbaree on one side of the river and meeting it again at Manickganj on the other. The Pudda River is always a source of danger and anxiety, and it is much to be feared that the two working cables that now remain at Goalundo will not much longer withstand the constant scour and shifting sandbanks to which they are exposed.

72. The completion of the Jubilee Bridge has admitted of the span which carried the wires across the Hooghly River at Barrackpur being dismantled. The wires now cross the river on brackets attached to the girders of the Bridge; and the 150 feet iron masts formerly used at Barrackpur have been taken down, and will be re-erected at the Kurnafuli River in Arakan.

73. In connection with the meteorological observations taken at Diamond Island, and the advantages which this place has for communicating with vessels passing between Rangoon and Calcutta, an improved service with Rangoon was called for by the Government. An expenditure amounting to Rs 19,500 was sanctioned for moving a portion of the telegraph line to a safer position between Henzada and Bassein, and for insulating the line from Bassein towards the island; besides clearing the wires of heavy jungle for a considerable distance along the route.

74. *Telephone lines.*—An extensive telephone system was constructed for the Postal Department in Calcutta at an expense for lines and offices of Rs 5,299.

A telephone system for the Police at Madras was in course of construction at the end of the year, and radical improvements were made to the Madras Government system by substituting copper for iron wire.

75. The following cables were added during the year—

	1	across the Moulmein River at Moulmein,	
	1	" " Irrawaddy " " Prome,	
	1	" " " " Ava,	
	1	" " Ganges " " Deegaghat,	
	2	" " Pudda " " Gopalpur,	
and	1	" " Koladyne " near Akyab;	

aggregating a total length of 22 miles.

Interruptions to communication.

76. The number, nature and duration of all faults on lines and in offices, which have in any way affected communication during the year, will be found in Appendix K.

Although the number of faults during the year is larger than that of the previous year, being 1,568 against 1,260, the average duration of each kind of fault is much less, being only 19 hours as against 29.

The increase in number is partly due to the numerous faults caused by the Burmans in Upper Burma, where it is likely the difficulties of maintenance will continue to be experienced until the country becomes more settled.

77. There was a large increase in the number of interruptions caused by carelessness or neglect in signal offices. Of 273 such faults, 206 were caused in combined offices, and 50 in departmental offices—chiefly those worked by military signallers. The offices in fault in the remaining 17 instances were not traced.

78. The following table shows the number of interruptions due to various causes, compared with last year :—

CAUSE.	NUMBER OF INTERRUPTIONS.	
	1886-87.	1887-88.
Storms	86	98
Wire breaking	47	83
Trees and branches	104	74
Insulators damaged by lightning	20	47
Supports breaking	11	30
Fires	17	12
Floods	34	20
Dacoits . . . . .	...	44

The majority of interruptions is and always will be, due to trees, which are a source of danger to telegraph lines that it is impossible altogether to guard against. An immense amount of tree cutting and jungle clearing is done annually, but in many places the trees in the vicinity of the lines, either from their value as shade trees, or from their being private property, cannot be interfered with, and all that can be done is by constant patrolling and cutting off small branches to provide against the danger as far as possible.

In Bengal much damage was done to the lines by exceptional storms in May and June.

In the Bombay Division several interruptions were attributable to malicious tampering with the wires. All endeavours to trace the culprit or culprits have, however, been unsuccessful.

In the Burma Division much damage was done to the lines within 35 miles of Rangoon, both on the Prome and Toungoo sections, by a storm of unusual severity in the month of May. Some damage was done at the same time to the line from Rangoon to Elephant Point, the branch line to Kyauktan and the main line from Rangoon to the Siamese Frontier.

Of the faults on lines in Upper Burma, 44 were due to the wires being cut by dacoits, and many of the rest to the mischievous breaking of insulators by the Burmans.

In Dacca Division the loss of two out of the four cables which crossed the Pudda River at Goalundo, owing to the sudden rise and change of course of the river, referred to in paragraph 71, seriously interfered with the through communication between Calcutta and Rangoon.

In the Ganjam Division a cyclone in the month of May caused damage to the lines between Balasore and Midnapore that interrupted communication for 144 hours.

Unusually heavy floods in the Bolan which occurred in August, causing breaks in the railway, resulted in interruption to telegraphic communication aggregating 251 hours. Severe storms in the neighbourhood of Quetta caused interruptions that lasted for some 280 hours, the long duration being due to the fact of the heavy snow rendering rapid restoration impossible.

79. *Licensed systems.*—Appendix L is a statement showing all faults which have occurred on the lines and in the offices of licensed systems, their nature, number and duration, as well as the mileage of wire in use by each system at the close of the year.

80. The interruptions per mile of wire were the same as in the previous year, viz., '018, against '023 and '024 for 1885-86 and 1884-85 respectively.

81. The interruptions due to defects in offices show a decrease per office, being only '065 as against '08 for each of the two previous years.

V.—PRIVATE LINES AND TELEPHONE EXCHANGES.

82. The gross earnings of the Telephone Companies at Bombay, Calcutta, Karachi, Madras, Moulmein and Rangoon were R12,572 more than in the previous year.

The following table shows the extent of their operations for the past six years:—

YEAR.	Number of Subscribers on 31st December.	Number of Exchange connections.	Number of Private lines.	Amount of gross rentals.
				<i>R</i>
1882	244	244	5	73,009
1883	411	392	34	1,19,165
1884	699	703	77	1,37,490
1885	822	837	100	1,51,349
1886	849	871	95	1,66,876
1887	808	842	104	1,79,448

83. The extent of the departmental operations in the same class of business is shewn in the following table:—

YEAR.	Number of Exchanges.	Number of Exchange connections.	PRIVATE LINES.		Amount of Subscriptions.
			Number of circuits.	Number of offices.	
					<i>R</i>
1881	4	24	37	67	19,808
1882	8	56	88	147	40,069
1883	12	92	89	148	47,131
1884	9	72	122	200	53,213
1885	8	71	160	257	61,443
1886	8	79	156	247	60,182
1887	11	105	124	195	58,118

VI.—ELECTRICAL.

84. Quadruplex working was introduced during the year on the line between Calcutta and Rangoon, a distance of over 1,000 miles, with Akyab as a half way station, where the signals are automatically repeated. The introduction of the same system was also arranged for on one of the wires between Calcutta and Agra, with Allahabad as the repetition station.

The number of circuits worked duplex has also increased, and there are now 23 main circuits, most of them of great length, worked on the quadruplex or duplex system.

85. The suspension of a copper wire between Madras and Bombay, which was completed early in the year 1888, has very much improved quadruplex working between those cities; and the important Australian and China traffic which mainly traverses India by this route is disposed of with great ease and rapidity.

86. The Electrician and his staff were busily engaged throughout the year in connection with the above work, and in their ordinary duties connected with the manufacture of new cables, the repair of cables already laid, line, instrument and insulator testing, &c. Several comprehensive technical pamphlets, illustrated by diagrams, were also prepared and issued.

The record of the year shows much useful work done, among which may be mentioned the following:—a series of experiments by which the system of Differential Duplex in use in the British Postal Telegraphs was modified and perfected so as to meet the special requirements of India, and the introduction of a universal relay adapted for ordinary, duplex or quadruplex working. Hitherto it had been necessary to obtain relays from England owing to the difficulty of manufacturing magnets which should retain their magnetism permanently. This difficulty was overcome in a series of experiments made the previous year, with the result that the relays, which form the most important part of the Morse instrument, can now be manufactured locally.

VII.—STORES AND WORKSHOPS.

87. The work of the Store Branch calls for little remark except that the numerous demands upon it were promptly met.

88. In consequence of the order of Government to revalue all stores in stock at a rate to include loss by exchange in the case of those received from England, a new Rate List was prepared which shows the real value of the stores instead of as heretofore their value in Rupees at par. This corrected valuation is of considerable importance in cases where stores are obtained sometimes locally and sometimes from England. The amount added to the value of stores on the books on 1st April 1888 to cover loss by exchange was ₹5,87,064.

89. The Workshops continued to be fully employed, and the cost of the various articles made was ₹4,72,172. A new range of sheds, designed as workshops, with north lights, which was commenced in the year 1884-85, was completed, and some additions made to the machinery. Much satisfactory work was done in deciding on new patterns of Field Telegraph Stores. The local manufacture of Telegraph instruments was much extended; and, as regards instruments, the Department is now almost independent of London except for delicate testing apparatus and some component parts of Quadruplex sets. Large numbers of tools were also made, and the manufacture of iron tubular posts was much improved.

Appendix O gives a list of the principal articles manufactured. In addition to these, 2,583 instruments were repaired.

90. Sir Albert Cappel, K.C.I.E., the Director General, proceeded on furlough on the 9th March 1888.

H. MALLOCK, *Colonel,*
Offg. Director General of Telegraphs.

SIMLA,
The 2nd October 1888.

APPENDIX A.

Summary of Financial Results of the Indian Telegraph Department for the year 1887-88.

	MILES OF LINE.			MILES OF WIRE.			MILES OF CABLE.		
	To end of previous year.	1887-88.	To end of 1887-88.	To end of previous year.	1887-88.	To end of 1887-88.	To end of previous year.	1887-88.	To end of 1887-88.
INDIAN TELEGRAPH.									
<i>Capital Account.</i>									
Departmental property in joint use	7,134.1	946.8	8,080.9	...	...	...	...	...	...
In departmental use only	15,098.6	1,083.7	16,182.3	52,499.4	4,982.5	57,481.9	170.8	31.2	202.0
In use by Guaranteed and Subsidised Lines	1,108.4	6.5	1,114.9	1,373.8	6.6	1,380.4	13.5	...	13.5
Property of Native States worked by the Department	144.8	14.9	129.9	179.1	14.9	164.2	...	...	...
Departmental property rented to Railways	5,796.6	140.6	5,656.0	31,325.2	1,633.8	32,959.0	9.3	.6	8.7
Railway property maintained by the Department	1.1	1.1	...	2.2	2.2	...	...	...	...
Departmental property rented to Canals	234.3	54.0	288.3	536.9	60.3	597.2	...	...	...
Canal property maintained by the Department	175.8	58.7	117.1	59.2	59.2	...	...	...	...
Private lines	230.9	2.1	228.8	810.3	33.7	844.0	2.5	.6	1.9
Railway property rented by Telegraph Department	6.6	...	6.6	...	...	...	...	...	...
Property of Native States maintained by the Telegraph Department, but offices worked by Railways	33.9	14.2	19.7	33.9	14.2	19.7	...	...	...
TOTAL	29,965.1	1,859.4	31,824.5	86,820.0	6,626.4	93,446.4	196.1	30.0	226.1
PROVINCIAL LINES	69.4	.3	69.1	70.8	.3	70.5	...	...	...
GRAND TOTAL	30,034.5	1,859.1	31,893.6	86,890.8	6,626.1	93,516.9	196.1	30.0	226.1

NOTE.—The figures in antique type represent reductions.

Summary of Financial Results of the Indian Telegraph Department for the year 1887-88 —continued.

		To end of previous year.	1887-88.	To end of 1887-88.
		R	R	R
Lines	Departmental	2,26,33,278	16,45,937	3,15,56,913
	Railway	72,77,698		
	Guaranteed	6,36,579		
	TOTAL	3,05,47,555	17,16,026	3,22,63,581
Buildings	Signal Offices	42,91,226	2,03,313	44,94,539
	Quarter for Officers	12,240	992	11,248
	Cable houses and Tanks	38,599	...	38,599
	Store houses	3,51,998	6,508	3,58,506
	Workshop buildings	2,31,491	2,414	2,33,905
TOTAL		49,25,554	2,11,243	51,36,797
Tools and Plant	First fitting of Offices	14,60,276	94,327	15,54,603
	Other Tools and Plant	1,59,986	1,975	1,58,011
	TOTAL	16,20,262	92,352	17,12,614
Stores		26,40,686	9,07,942	35,48,628
	Suspense heads	72,842	9,051	81,893
	Charge for exchange on expenditure in England	6,77,879	5,87,064	90,815
TOTAL PRESENT CAPITAL		4, 4,84,778	23,49,550	4,28,34,328
Temporary Telegraphs for military purposes		56,745	...	56,745
	TOTAL CAPITAL EXPENDITURE	4,04,28,033	23,49,550	4,27,77,583

Outlay

Revenue Account.				
Number of .	Divisions { Signal Offices Messages .	{ Private State Free	17 699 20,721,820 3,423,560 137,263	17 745 2,29,82,320 39,65,359 1,39,449
			...	46 22,60,500 5,41,799 2,186
	TOTAL		24,282,643	2,70,87,128
			R	R
	From paid messages .	{ Private State	4,60,19,825 1,29,70,077	4,94,80,164 1,46,77,734
	" free		5,89,89,902	6,41,57,898
Revenue .			20,82,988	21,17,510
	TOTAL		6,10,72,890	6,62,75,408
	Railway Telegraphs		68,82,021	81,37,101
	Guaranteed		8,28,141	9,47,007
	Miscellaneous		9,27,239	9,79,435
	TOTAL		6,97,10,291	7,63,38,951
Working Expenses				
Net Charge (difference between Revenue and Working Expenses)			7,24,87,980	7,67,80,228
Per mile of line .	{ Revenue Net Charge		27,77,689 2,312,92	4,41,277 2,398,71
Percentage on Capital Outlay.	{ Revenue Net Charge		92,16 172,43	13,87 178,45
Value of unissued balance of Stores at end of year			6,87 26,40,686	1,03 35,48,628
	TOTAL EXPENDITURE ON CAPITAL AND REVENUE		11,29 16,013	11,95,57,811
	DEFICIT ON TOTAL EXPENDITURE		4,32,05,722	4,32,18,860

NOTE.—The figures in antique type represent credits.

Revenue Receipts for five years.

YEAR.	MESSAGE REVENUE.						TOTAL.	Miscellaneous.	Telegraph Gazette.	Saleable books, forms and maps.	Claims from Guarantors.	Claims from Guaranteed Railways.	Claims from State Railways.		
	PAID MESSAGES.			Free Messages.	TOTAL.										
	State.	Private.	TOTAL.												
						R								R	R
1883-84	.	.	.	5,06,239	27,05,131	32,11,370	22,195	32,33,565	5,89,813	96,987	1,50,730	3,219	14,313	35,637	41,24,264
1884-85	.	.	.	7,15,103	27,79,386	34,94,489	29,349	35,23,838	6,13,444	3,47,144	1,17,441	3,884	13,606	1,07,786	47,27,143
1885-86	.	.	.	10,50,927	29,06,390	39,57,317	38,867	39,96,184	7,60,238	1,98,044	1,05,557	2,861	12,965	35,137	51,10,986
1886-87	.	.	.	16,97,677	31,28,733	48,26,078	34,215	48,60,293	8,55,793	1,09,294	82,975	3,277	12,822	51,767	59,76,131
1887-88	.	.	.	17,07,657	34,60,339	51,67,996	34,522	52,02,518	11,47,983	1,07,097	1,18,866	3,298	12,657	36,241	66,28,660

Revenue Charges for five years.

[illegible]

Result of Operations for five years.

YEAR.	Capital Expenditure to end of year.	REVENUE.			Miles of line.	Miles of wire.	Number of signal offices.	NUMBER OF MESSAGES.			VALUE OF PAID MESSAGES.			
		Receipts.		Charges.				Profit.	Inland.	Foreign.	TOTAL.	Inland.	Foreign.	TOTAL.
		R	R												R
883-84	.	41,24,264	37,44,186	3,80,078	23,207 0	68,669 9	347	1,455,182	362,530	1,817,712	18,78,307	13,33,063	32,11,370	
884-85	.	47,27,143	35,59,225	11,67,980	25,253 8	74,946 8	521	1,648,084	366,314	2,014,398	21,64,754	13,29,735	34,94,489	
1885-86	.	51,10,986	36,18,695	14,92,291	27,425 8	81,396 2	634	1,907,089	379,713	2,286,302	25,58,882	13,98,435	39,57,317	
1886-87	.	59,76,131	41,21,873	18,54,258	30,034 5	86,890 8	699	2,132,481	380,788	2,513,269	34,34,271	13,91,807	48,26,078	
1887-88	.	66,28,660	42,92,248	23,36,412	31,893 6	93,516 9	745	2,392,268	410,031	2,802,299	36,22,571	15,45,425	51,67,996	

APPENDIX B.

RETURN of the Number and Value of Inland and Foreign Telegrams sent and of Foreign Telegrams "Received" and "Transit" during the year 1887-88, showing also the Increase and Decrease under each head on the figures for the previous year.

DIVISION.	NUMBER OF PAID TELEGRAMS AND INDIAN SHARE OF COLLECTIONS IN 1887-88.											
	INLAND.				FOREIGN.				TOTAL.			
	State.		Private.		State.		Private.		State.		Private.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Arakan	R	a.	R	a.	R	a.	R	a.	R	a.	R	a.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Arakan	3,652	5,923	25,983	28,128 14	3,652	5,923	25,983	28,128 14	3,652	5,923	25,983	28,128 14
Assam	17,256	29,360 11	59,683	33,450 3	17,256	29,360 11	59,683	33,450 3	17,256	29,360 11	59,683	33,450 3
Bellary	7,947	14,283 7	34,518	33,520 10	7,948	14,286 8	34,941	34,461 2	7,945	11,858 2	31,351	29,936 6
Bengal	43,701	95,377 5	234,258	2,56,728 5	44,404	1,01,218 6	340,304	5,26,740 2	45,250	1,19,777 11	281,821	3,39,886 14
Bombay	30,379	66,575 14	330,001	3,70,066 11	31,895	76,242 4	485,724	9,56,040 10	31,726	78,307 2	319,157	3,61,303 4
Burma	47,255	1,57,979 15	165,811	1,87,888 0	47,359	1,70,669 6	185,484	2,65,928 7	46,043	1,91,222 13	145,947	1,72,838 7
Decca	9,976	15,836 8	42,857	45,855 5	9,980	15,985 10	43,046	46,395 10	9,768	15,396 6	41,541	45,654 5
Ganjam	14,176	21,494 5	117,376	1,11,715 9	14,176	21,494 5	118,918	1,15,006 4	13,997	21,613 7	110,608	1,01,310 6
Indore	8,232	14,037 4	53,206	54,940 4	8,252	14,097 4	53,318	55,395 11	9,486	16,596 0	48,514	50,090 7
Madras	34,826	74,479 12	166,407	1,70,145 0	36,383	79,223 2	298,943	6,40,603 15	33,574	90,152 4	157,907	1,62,342 6
Malabar	4,972	8,009 3	74,563	74,877 0	4,972	8,009 3	79,050	85,961 8	5,186	7,559 1	66,824	65,940 6
Nagpur	16,448	24,136 14	57,512	60,034 9	16,449	24,140 14	57,630	60,479 9	14,345	24,319 14	47,457	49,951 6
Norfolk	17,640	35,368 6	72,219	74,834 7	17,640	35,368 6	72,773	76,577 5	17,127	36,463 7	66,523	69,053 4
Punjab	80,326	1,97,445 14	180,735	1,62,072 11	81,430	2,12,678 14	162,044	1,66,114 3	74,442	2,06,990 4	146,105	1,49,493 5
Rajputana	6,305	10,204 3	40,560	38,989 7	6,320	10,698 1	40,674	38,738 5	5,415	9,282 5	24,978	24,131 10
Sind and Baluchistan	24,998	49,646 2	81,509	76,799 7	26,258	74,446 2	121,289	2,66,712 1	30,280	60,304 7	87,273	85,407 8
Upper Burma	169,084	8,18,776 13	83,181	91,719 13	169,084	8,18,881 4	83,444	92,789 2	87,540	6,89,447 2	29,498	39,734 11
Total Collection of the Year.	537,193	16,49,021 11	1,990,390	19,91,856 3	543,479	17,13,289 3	2,261,138	35,12,103 7	452,277	16,20,626 2	1,683,758	18,25,561 3
Adjustments	...	-3,224 5	...	-9,242 5	...	-3,224 5	...	-49,123 5	...	-52,347 10	...	-7,763 7
Net Total (including adjustments)	537,193	16,45,797 6	1,890,390	19,81,813 14	543,479	17,10,064 14	2,261,138	35,06,980 2	452,277	16,20,626 2	1,683,758	18,17,797 12
This Return includes 1,353 telegrams on the service of French and Portuguese Governments and of His Highness the Khan of Kalat, the value of which viz., Rs. 5,612-14, has not been credited to Revenue.												
* Includes Rs. 958-0, the collection of the Provincial Offices, three in number.												
† Includes Rs. 1,01, the collection of Provincial Offices, three in number.												

TOTAL PAID TELEGRAMS.		
No.	Value.	
Inland	2,397,583	36,27,611 4
Foreign	406,476	15,44,323 4
Total	2,804,059	51,71,934 8

TOTAL PAID TELEGRAMS.		
No.	Value.	
Inland	2,397,583	36,27,611 4
Foreign	406,476	15,44,323 4
Total	2,804,059	51,71,934 8

TOTAL PAID TELEGRAMS.		
No.	Value.	
Inland	2,397,583	36,27,611 4
Foreign	406,476	15,44,323 4
Total	2,804,059	51,71,934 8

Return of the Number and Value of Inland and Foreign Telegrams "Received" and "Transit" during the year 1887-88, showing also the Increase and Decrease under each head on the figures for the previous year—continued.

DIVISION.	INCREASE.										DECREASE.									
	ISLAND.					FOREIGN.					ISLAND.					FOREIGN.				
	State.		Private.			State.		Private.			State.		Private.			State.		Private.		
	No.	Value.	No.	Value.	R.	No.	Value.	No.	Value.	R.	No.	Value.	No.	Value.	R.	No.	Value.	No.	Value.	R.
Arakan	308	1,177	7	1,305	15	2,172	2,483	6	...	...	...	...	...	...	...	...	...	...	...	...
Assam	937	...	...	...	...	6,406	1,759	8	...	...	...	...	...	...	...	...	...	...	...	...
Bellary	492	2,425	5	3,167	3,584	4	3,765	6,012	10	...	...	...	...	...	...	...	...	...	...	...
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Burma	1,212	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bucca	208	440	2	1,316	201	0	6,768	10,405	3	...	...	...	...	...	...	...	...	...	...	...
Gaujam	179	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Indore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	252	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nagpur	2,103	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Gudh and Rohil-khand	513	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Punjab	5,884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rajputana.	830	921	14	15,582	14,137	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sind and Baluchistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma	81,544	1,23,329	11	53,773	51,985	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	94,522	1,31,744	9	182,396	1,74,103	1	324	3,338	10	45,272	1,65,919	14	94,846	1,38,083	3	227,688	3,40,032	15	322,514	4,78,136
Adjustments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Net Total (including adjustments)	94,522	1,31,520	4	182,396	1,72,624	3	324	3,338	10	45,272	1,65,949	14	94,846	1,34,858	14	227,688	3,38,574	1	322,514	4,73,432
Net Increase and Decrease on the previous year.	84,916	25,171	4	176,632	1,64,016	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Notes.—This Return only includes Collections belonging to the Government of India and Provincial Governments.

Abstract of Foreign Traffic with India by the Indo-European and Red Sea routes for the year 1887-88.

ROUTE.		NUMBER OF TELEGRAMS BY EACH ROUTE (EXCLUSIVE OF TRANSIT).			PERCENTAGE OF NUMBER.		
		To India.	From India.	TOTAL.	To India.	From India.	TOTAL.
INDO- EUROPEAN.	<i>Via</i> Teheran .	22,846	35,196	58,042	29'05	38'42	34'09
	<i>Via</i> Turkey .	1,497	1,012	2,509	1'90	1'10	1'48
	Persian Gulf <i>Via</i> Karachi .	887	1,143	2,030	1'13	1'25	1'19
RED SEA .	<i>Via</i> Suez .	53,416	54,258	107,674	67'92	59'23	63'24
TOTAL .		78,646	91,609	170,255	100'00	100'00	100'00

APPENDIX F.

Synopsis of Complaints relating to the Indian Government Telegraph Department for the year 1887-88.

NATURE OF COMPLAINTS.	NUMBER OF COMPLAINTS RECEIVED.				NUMBER DISPOSED OF.								TOTAL REJECTED.	NUMBER OF PAID MESSAGES.				PERCENTAGE OF MESSAGES WHICH FORMED THE SUBJECT OF COMPLAINTS.							
					ADMITTED.				REJECTED.																
									BEING GROUNDSLESS.													NOT INVESTIGATED FOR WANT OF DOCUMENTS.			
									Inland.	Rail-way.	Foreign.	Total.										Inland.	Rail-way.	Foreign.	Total.
Non-delivery	346	48	45	439	129	13	24	166	185	35	19	32	...	2	273	185	35	19	32	...	016	012	012	014	
	315	46	32	393	1,120	16	16	144	189	29	16	1	1	...	249	189	29	16	1	1	015	013	008	014	
Delay	159	25	7	191	98	9	4	111	59	16	3	2	...	...	80	59	16	3	2	...	007	006	002	006
	197	21	18	236	117	10	3	130	79	11	15	1	...	...	106	79	11	15	1	...	010	006	005	008
Error	143	15	27	185	122	13	22	157	21	1	5	...	1	...	28	21	1	5	...	1	006	003	006	006	
	158	9	17	184	129	8	13	150	29	1	4	2	...	...	36	29	1	4	2	...	008	002	001	007
Miscellaneous	83	8	7	98	42	5	5	52	34	3	2	7	...	...	46	34	3	2	7	...	004	002	001	003
	73	7	21	101	40	2	13	55	31	5	9	1	...	...	46	31	5	9	1	...	008	002	006	004
TOTAL	731	96	86	913	391	40	55	486	299	55	29	41	1	2	427	299	55	29	41	1	033	023	021	029	
	743	83	88	914	398	36	45	479	328	46	44	18	1	...	437	328	46	44	18	1	036	023	023	033	

Increase of Traffic { Departmental 175 per cent.
 { Railway 11'11 "
 { Foreign 22'22 "
 { Net 1'46 "
 * This does not include 172,291 number of messages transferred to Railways which are shown under head "Departmental" in the printed Collection Return for 1887-88.
 The figures in antique are those for last year.

Synopsis of Complaints relating to other Telegraph Administrations for the year 1887-88.

NATURE OF COMPLAINTS.	NUMBER OF COMPLAINTS RECEIVED.			TRANSFERRED TO OTHER TELEGRAPH ADMINISTRATIONS.										NOT TRANSFERRED TO OTHER TELEGRAPH ADMINISTRATIONS.			NUMBER OF PAID MESSAGES.			PERCENTAGE OF MESSAGES WHICH FORMED THE SUBJECT OF COMPLAINTS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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	Admitted.			Being groundless.			Rejected.				Transferred not yet disposed of.		NOT BEING SUPPORTED BY PRESCRIBED DOCUMENTS.										TRANSFER FORBIDDEN BY CONVENTION.		Railway.	Foreign.	Total.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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Non-delivery	127	117	244	55	51	106	45	28	24	...	97	3	11	...	12	...	15</

The figures in antique are those for last year.

Increase or decrease in the number of admitted complaints

{ Increase 3.87 per cent.
Decrease 17.10 "
Net decrease 6.51 "

Railway
Foreign

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLI OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total length open.	RECEIPTS FOR WEEK ENDING 14TH JANUARY, 1888.		Total length open.	RECEIPTS FOR WEEK ENDING 12TH JANUARY, 1889.		TOTAL RECEIPTS FROM 1ST APRIL, 1887, TO 14TH JAN., 1888.		TOTAL RECEIPTS FROM 1ST APRIL, 1888, TO 12TH JAN., 1889.		Total Increase in 1888-89.	Total Decrease in 1888-89.	
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.			
State Lines worked by Companies.														
26th Jan., 1889	East Indian	1,514	10,68,452	706	1,514	9,25,968	612	3,53,58,735	570	3,39,03,550	546	...	14,35,185	
19th ditto	Rajputana-Malwa (a)	1,664	3,51,555	211	1,664	4,01,000	241	1,20,32,236	184	1,42,43,025	209	16,10,789	...	
26th ditto	Sindia	75	8,312	111	75	7,289	97	3,52,748	115	2,70,998	90	...	75,750	
26th ditto	Patna-Gya	57	8,945	157	57	8,494	149	3,97,481	169	3,82,580	163	...	14,901	
19th ditto	Bengal-Nagpur (b)	186	31,650	170	254	55,781	220	10,54,549	137	12,23,128	156	1,68,579	...	
26th ditto	Dildarnagar-Ghazipur	12	1,287	107	12	1,023	85	37,647	77	35,864	73	...	1,783	
12th ditto	Mysore	140	9,263	66	140	10,173	73	4,05,119	70	4,68,426	82	63,307	...	
19th ditto	Southern Mahratta(c)	850	60,177	71	854	90,361	106	25,20,971	79	30,69,327	88	5,48,356	...	
12th ditto	Indian Midland	42	5,554	132	374	(d) 37,031	99	1,28,341	74	(d) 5,42,202	91	4,13,861	...	
12th ditto	Cuddapah-Nellore	83	2,980	36	83	3,904	47	(e) 55,001	38	1,93,674	57	1,38,673	...	
19th ditto	Bareilly-Pilibhit	36	1,755	49	36	2,199	61	68,989	48	70,702	49	1,713	...	
19th ditto	Lucknow-Sitapur-Sihramau	105	6,290	61	105	5,246	50	1,62,353	38	2,00,337	47	37,984	...	
TOTAL		4,764	15,56,320	327	5,168	15,48,409	300	5,31,74,170	278	5,46,09,813	270	14,35,643	...	
State Lines worked by Government.														
19th Jan., 1889	North-Western (f)	2,433	4,67,418	192	2,390	5,07,802	212	1,63,53,618	176	2,00,64,766	205	37,11,148	...	
12th ditto	Wardha Coal	45	19,213	427	45	21,410	476	5,59,561	301	6,54,431	355	94,870	...	
19th ditto	Bengal Central	125	10,306	82	125	12,285	98	5,26,726	103	5,62,599	110	35,873	...	
19th ditto	Eastern Bengal Railways (d)	645	1,63,486	253	673	2,19,374	326	76,65,725	290	85,41,345	310	8,75,620	...	
19th ditto	Nalhati	27	1,897	70	27	1,713	63	70,222	64	77,940	71	7,718	...	
19th ditto	Tirhoot	259	42,972	166	273	26,545	97	13,50,973	135	12,67,851	121	...	82,222	
19th ditto	Burma	333	84,023	252	441	72,214	164	22,88,246	168	23,12,383	142	24,137	...	
19th ditto	Jorhat	28	414	15	31	1,034	34	41,572	37	49,478	42	7,906	...	
19th ditto	Cherra-Companyganj.	7	186	25	7	289	39	9,355	30	6,911	22	...	2,444	
TOTAL		3,902	7,89,915	202	4,012	8,62,666	215	2,88,65,098	189	3,35,37,704	206	46,72,606	...	
Lines worked by Guaranteed Companies.														
12th Jan., 1889	Madras	840	1,40,513	167	840	1,63,941	195	64,46,766	186	66,74,012	194	2,27,306	...	
12th ditto	South Indian	654	87,849	134	654	94,277	144	40,60,803	150	43,57,264	163	2,96,461	...	
19th ditto	Great Indian Peninsula	1,504	7,74,810	515	1,447	9,52,252	658	3,03,66,377	499	3,18,33,217	518	14,06,840	...	
19th ditto	Bombay, Baroda and Central India	461	2,06,140	447	461	2,65,000	575	93,31,479	490	96,31,322	510	2,99,843	...	
19th ditto	Oudh and Rohilkhand	693	1,65,716	239	692	1,44,743	209	52,17,206	185	53,13,068	187	95,862	...	
TOTAL		4,152	13,75,028	332	4,094	16,20,213	396	5,54,22,571	323	5,78,08,883	339	23,86,312	...	
GRAND TOTAL (GUARANTEED AND STATE)			12,818	37,21,263	290	13,274	40,31,288	304	13,74,61,839	267	14,59,56,400	273	84,94,661	...
GROSS ESTIMATED EXPENSES			...	...	...	...	...	7,15,23,955	139	7,66,58,722h	143	...	...
NET RECEIPTS			...	...	...	...	...	6,59,37,884	128	6,92,97,678	130	33,59,794	...
Assisted Companies.														
26th Jan., 1889	Bengal and North-Western	376	36,506	97	376	34,061	91	15,68,137	101	17,54,432	114	1,86,295	...	
26th ditto	Tarakeshwar	22	4,299	193	22	4,913	221	2,02,069	222	2,11,803	232	9,734	...	
19th ditto	Rohilkhand-Kumaun	67	3,844	57	67	4,044	60	2,62,369	98	2,77,241	103	14,872	...	
12th ditto	Dibru-Sadiya	78	6,793	87	78	7,891	101	3,26,753	102	3,44,375	108	17,622	...	
TOTAL		543	51,442	95	543	50,009	94	23,59,328	105	25,87,851	116	2,28,523	...	
Native States.														
19th Jan., 1889	The Nizam's Guaranteed Company	277	32,598	118	310	37,893	122	12,33,996	142	13,47,392	111	1,13,396	...	
19th ditto	The Gaekwar's	59	2,770	47	59	2,510	43	1,23,275	51	1,05,261	44	...	18,014	
19th ditto	The Gaekwar's Mehsana-Vadnagar	27	799	38	27	850	31	28,838	33	34,969	39	6,131	...	
19th ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	16,804	87	209	20,467	98	7,68,729	96	8,16,301	99	47,572	...	
12th ditto	Morvi	68	2,179	32	68	2,301	34	1,09,393	39	1,31,986	47	2,593	...	
19th ditto	Jodhpore	124	8,493	68	124	7,100	57	2,71,513	53	2,68,702	53	...	2,811	
TOTAL		748	63,643	86	797	71,121	89	25,35,744	90	27,04,611	85	1,68,867	...	

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Katni-Umaria State Railway.

(c) Includes the Bellary-Kistna State Railway.

(d) Includes Bhopal-Itarsi State Railway from 1st January, 1889.

(e) Total receipts from 15th September, 1887, to 14th January, 1888.

(f) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(g) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.

(h) Estimated expenditure revised as extensive renewals allowed for have not been carried out as first anticipated.

CALCUTTA,
The 9th February, 1889.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.
SEPARATE REVENUE.
Post Office.
General matters.

ANNUAL REPORT ON THE POST OFFICE OF INDIA FOR THE YEAR 1887-88.

ERRATUM.—In the Annual Report on the Post Office of India for the year 1887-88, published in the Supplement to the *Gazette of India* dated 12th January 1889, page 52, item 15, for the word "Mathewson" read the word "Matheson" and for the word "monthly" read the word "Fortnightly."

W. J. HAM,
For Director General.

CALCUTTA,
The 1st February, 1889.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of
the Crops.

Madras.—For week ending 2nd February, 1889.—No rain. More rain wanted in Ganjam, Vizagapatam, Cuddapah, Bellary, Trichinopoly, Tinnevely, Salem and Coimbatore. Standing crops generally good, but withering in parts of Coimbatore, Bellary, Cuddapah and Tinnevely; affected by disease or insects in parts of Coimbatore, South Arcot, Chingleput, Cuddapah and Bellary. Pasture deficient in Coimbatore and parts of Salem. Prices rising in ten districts including Ganjam, falling in five, and stationary in others. General prospects favourable except in Ganjam and Coimbatore. Coolies employed on Rushikulya works 33,572, and on Gopalpore Canal 32,413.

Bombay.—For week ending 6th February, 1889.—Rain throughout Sind and in parts of Broach and Surat. Late crops in Upper Sind Frontier benefited by it. Standing crops in three talukas of Surat and Poona and in parts of Ahmednagar unsatisfactory; *jowari* in one taluka of Ahmednagar, cotton and *kardi* in one of Sholapur, cotton in parts of Bijapur, exotic cotton and wheat in parts of Dharwar and late crops generally in one taluka of Kanara blighted; wheat in Broach poor; opium in Baroda good; and late crops good in most districts. Harvesting progressing generally; probable outturn of cotton in Kaira eight, and in Broach ten annas, and of wheat in Kaira eleven annas. Fodder scarce in Khandesh, Nasik, and in parts of Kathiawar.

Bengal.—For week ending 5th February, 1889.—General rain is reported to have fallen over the whole of the Province except Orissa and parts of East Bengal, the fall being rather heavy in Behar and North Bengal. The rain has been generally very useful, but the hail, which fell in places in Behar and North Bengal, has caused some injury to the standing crops. The prospects of the *rabi* crops are now more hopeful all round, and tobacco and poppy promise well. *Boro* or spring rice is also progressing satisfactorily. Ploughing for the autumn crops has begun, and *cheena* and other millets are being sown. The sugarcane and potato harvests are proceeding, and are expected to yield fair returns. No marked fluctuation in the price of rice has been reported during the past fort-

night. Regarding the afflicted tracts in North Behar no further accounts have been received during the week, but the rain is expected to have improved matters. Distress in consequence of the floods, which occurred during last rainy season, is reported from certain parts of the Midnapore District

N.-W. P. & Oudh.—*For week ending 6th February, 1889.*—Good rain fell during the week in all districts with hail here and there. *Rabi* prospects much improved. Poppy doing well. Sugarcane-pressing continues. Markets well supplied. Prices steady, but slightly falling in places. Condition of cattle good.

Punjab.—*For week ending 6th February, 1889.*—Rainfall general throughout the province. Prices unsettled in Delhi and Peshawar, falling in Jullundur, Ferozepore and Sialkot, rising in Rawalpindi, and stationary elsewhere. *Rabi* sowing over. More rain wanted in Hissar. The *rabi* crops have been generally improved by the recent fall of rain; prospects are now said to be good. Stock cattle are reported healthy. Fodder sufficient except in Hissar, Dera Ismail Khan and in parts of Rawalpindi. Poppy crops good in Amritsar.

Central Provinces.—*For week ending 6th February, 1889.*—Slight rain in Saugor. Prospects of winter crops continue unfavourable in northern districts. Wheat fading in Bilaspur for want of moisture and expected to yield eight annas in Raipur. Prospects elsewhere favourable. Cattle in fair condition.

Burma.—*For week ending 2nd February, 1889.*—Crop prospects continue favourable on the whole. The price of paddy has fallen in Tharrawaddy and Thongwa, and has risen in Prome, Moulmein, Shwebo, Magwé and Pyinmana; elsewhere there is no change.

Assam.—*For week ending 6th February, 1889.*—Weather cool. Moderate rainfall in all districts has facilitated ploughing. Sowing of early rice, gathering of mustard and pressing of sugarcane are going on, and potatoes are being sown in the Khasi Hills.

Mysore and Coorg.—*For week ending 6th February, 1889.*—No rain in Mysore. Condition of crops and prospects good. Outturn of crops generally fair. Water-supply deficient in parts of the Mysore and Hassan districts. Prices risen in the Bangalore district, and fallen in the Tumkur district slightly.

Coffee crop for the most part picked in Coorg.

Berar and Hyderabad.—*For week ending 6th February, 1889.*—In Berar picking of cotton and harvesting of other *kharif* crops completed almost everywhere. Cutting of *rabi* crops now commenced. Cattle healthy. Fodder insufficient in some districts. Prices same as last week.

No rain in Hyderabad. *Rabi* crops thriving; transplanting of *tabi* crops begun; prices stationary.

Central India.—*For week ending 6th February, 1889.*—Slight rain in Bundelkund and hail in Jaora, which has damaged the crops there. Condition of standing crops in Bundelkund only average, but prices have fallen slightly during the week. Prices stationary in Neemuch.

Rajputana.—*For week ending 6th February, 1889.*—Good rain in Ajmere, Jeypore, and Ulwar. Slight in some other places. Agricultural operations and standing crops satisfactory. Agricultural stock good. Pasturage or fodder sufficient except in Marwar, Kherwara and Meywar. Prices steady except in Kherwara and Meywar. Opium satisfactory. Cotton fair.

Nepal.—*For week ending 31st January, 1889.*—Good rain fell during the week. Weather chilly. Prospects improved in the valley.

E. C. BUCK,

Secretary to the Government of India.



SUPPLEMENT TO
The Gazette of India.

No. 7.} CALCUTTA, SATURDAY, FEBRUARY 16, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

REPORT ON THE OPERATIONS OF THE SAVINGS BANKS IN INDIA FOR THE
YEAR 1887-88.

No. 765, dated Calcutta, the 9th February 1889.

ORDER—By the Government of India, Department of Finance and Commerce.

Read—

Report by the Comptroller and Auditor General, on the operations of the Savings Banks in India for the year 1887-88, and annexed statements.

Ordered that the report and the statements be published in the *Gazette of India* for general information.

No. 131, dated Calcutta, the 10th January 1889.

From—E. GAY, Esq., Comptroller and Auditor General,

To—The Secretary to the Government of India, Department of Finance and Commerce.

I have the honour to submit my report for the year 1887-88 on the operations of the Savings Banks in India. Some of these Banks are open to the public, like the Presidency and Post Office Banks, but others have been established for the benefit of Government employés, like the Railway and Civil Engineers' Provident Institutions. Separate Banks have been opened in each regiment for the European Army, but native soldiers are encouraged to deposit in the Post Office and Presidency Banks.

2. Nothing special has occurred during the year in connection with these Banks. I enclose the usual statements, marked I to VII, the principal facts in which may be summarised as follows:—On the 31st March 1888 there were 6,152 Government Savings Banks in India, and they contained 3,32,176 accounts, which received from Government Rs22,38,609 in the shape of interest, and possessed balances aggregating Rs6,67,63,315. In addition to these balances Government held on behalf of the depositors Government Securities amounting

to Rs. 4,55,800, not including the Government Promissory Notes for Rs. 3,73,200, which were purchased and made over to the depositors during the year. The following table distributes these figures among the several classes of Banks:—

DESCRIPTION OF BANKS.	Number of Banks.	Number of Depositors.	Interest earned.	Bank Balances.	Nominal value of Government Promissory Notes.
			R	R	R
Presidency, Calcutta	1	10,881	97,732	27,58,527	16,600
Ditto, Madras	1	3,461	26,677	7,86,317	1,000
Ditto, Bombay	1	25,061	2,85,295	80,84,759	19,100
Railway	12	12,848	74,299	23,07,953	12,400
Civil Engineers'	1	465	25,032	7,96,063	...
Military	170	18,303	56,080	14,73,783	...
Post Office	5,966	2,61,157	16,73,504	5,05,55,913	4,06,700

3. The net result of the year's operations is shown in the subjoined statement, from which it will be seen that the number of Post Office Banks has diminished, though the number of accounts and amount of balances have largely increased. This is due to the closing of Sub-Post Office Banks. It will also be observed that the average balance held by each depositor is considerably larger than last year in all except the Military Banks. The large proportionate increase in the balances of the Railway and Civil Engineers' Banks is to be expected, as they have not been opened many years and are really of the nature of a cumulative Provident Fund—

NAMES OF BANKS.	NUMBER OF BANKS.		NUMBER OF ACCOUNTS.		BANK BALANCES.		GOVERNMENT PROMISSORY NOTES.		AVERAGE OF DEPOSITORS' BALANCE.	
	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
					R	R	R	R	R	R
Presidency, Calcutta	274	82,562	...	500	...	23	...
Ditto Madras	252	...	21,407	1,000	...	6	...
Ditto Bombay	1,639	...	62,046	800	...	17	...
Railway	680	...	4,24,048	...	8,200	...	25	...
Civil Engineers'	85	...	3,06,204	...	...	...	422	...
Military	4	...	2,152	...	64,241	...	...	...	...	18
Post Office	82	42,147	...	79,84,153	...	27,900	...	39	...

4. The investments by depositors in Government Promissory Notes continue to rise as indicated in Statement VI; and from Statement VII, which gives particulars by Provinces of Presidency and Post Office Savings Banks combined, it will be observed that the general growth of depositors' balances is spread over all the Provinces.

5. My Savings Banks' Ledgers have been agreed with the accounts kept by the Accountant General, Public Works Department, and the Examiners of the Accounts of the several State Railways. In my last report I referred to the embezzlements in the late District Savings Bank at Chittagong, and now it only remains to record that the matter has been settled in accordance with the orders of the Government of India in the Financial Department, No. 1166, dated 1st March 1888.

Statement I.

Number of Working Banks and of the Depositors therein on 31st March 1887-88.

BANKS.	NUMBER OF WORKING BANKS.		NUMBER OF DEPOSITORS.		Increased (+) or decreased (—) in number of depositors.	AVERAGE NUMBER OF DEPOSITORS PER BANK.	
	1887.	1888.	1887.	1888.		1887.	1888.
BANKS OPEN TO THE PUBLIC—							
Presidency Banks—							
Calcutta . . .	1	1	11,155	10,881	—274	...	...
Madras . . .	1	1	3,713	3,461	—252	...	...
Bombay . . .	1	1	26,700	25,051	—1,639	...	...
Post Office Banks .	6,048	5,966	219,010	261,157	+42,147	36	43
TOTAL .	6,051	5,969	260,578	300,560	39,982	...	...
SERVICE INSTITUTIONS—							
State Railway Provident Institutions .	12	12	12,168	12,848	+680	1,014	1,070
Civil Engineers' Provident Fund . .	1	1	380	465	+85	...	...
Military Banks . .	166	170	16,151	18,303	+2,152	.97	1.07
TOTAL .	179	183	28,699	31,616	+2,917	...	...
GRAND TOTAL .	6,230	6,152	289,277	332,176	42,899	...	...

Number of Depositors in the several classes of Banks from 1877-78 to 1887-88.

BANKS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
BANKS OPEN TO THE PUBLIC—											
Presidency Banks—											
Calcutta . . .	12,008	12,320	9,926	10,283	11,063	11,850	11,912	12,016	11,546	11,155	10,881
Madras . . .	11,472	11,740	12,344	13,737	15,187	10,997	10,826	11,120	10,126	3,713	3,461
Bombay . . .	29,852	30,761	32,751	37,186	42,206	43,145	46,120	48,535	48,428	26,700	25,061
Post Office Banks .	...	...	...	...	...	39,121	84,848	122,599	155,009	219,010	261,157
SERVICE INSTITUTIONS—											
State Railway Provident Institutions	...	..	568	4,720	6,331	6,956	6,625	8,972	11,638	12,168	12,848
Civil Engineers' Provident Fund .	...	...	...	...	...	...	...	233	313	380	465
Military Banks .	17,932	16,644	20,717	17,260	18,161	13,557	20,447	16,100	15,518	16,151	18,303
TOTAL .	71,264	71,465	76,306	83,186	92,948	125,626	180,778	219,575	252,578	289,277	332,176

Statement II.

Deposits (including Interest) Withdrawals, and Balances in the several classes of Savings Banks from 1857-58 to 1887-88 (in thousands of Rupees) as entered in the Finance and Revenue Accounts.

YEARS.	DEPOSITS.							WITHDRAWALS.							BALANCES.						
	PRESIDENCY BANKS.			State Rail-way Provi-dent In-situ-tions.	Post Office Banks.	Dis-trict Banks.	TOTAL.	PRESIDENCY BANKS.			State Rail-way Provi-dent In-situ-tions.	Post Office Banks.	Dis-trict Banks.	TOTAL.	PRESIDENCY BANKS.			State Rail-way Provi-dent In-situ-tions.	Post Office Banks.	Dis-trict Banks.	TOTAL.
	Cal-cutta.	Mad-ras.	Bom-bay.					Cal-cutta.	Mad-ras.	Bom-bay.					Cal-cutta.	Mad-ras.	Bom-bay.				
1857-58	12.01	5.45	5.38	...	...	...	22.84	8.18	4.12	3.67	...	...	...	15.07	16.05	9.39	13.54	...	...	...	38.08
1858-59	24.92	8.61	11.34	...	...	...	44.87	17.23	5.68	4.92	...	...	...	27.83	23.74	12.32	19.06	...	...	...	56.02
1859-60	8.15	8.75	11.05	...	...	...	38.99	23.11	7.71	11.83	...	...	...	60.27	6.78	13.36	19.18	...	...	...	77.22
1860-61	8.19	7.52	6.9	...	...	...	16.36	32.76	6.40	8.69	...	...	...	31.19	8.57	12.19	16.23	...	...	...	25.33
1861-62	7.00	7.01	5.73	...	...	...	13.71	32.45	7.02	6.82	...	...	...	34.91	8.55	12.38	16.69	...	...	...	60.91
1862-63	8.26	6.25	2.23	...	...	...	15.79	32.55	6.74	5.97	...	...	...	27.82	10.07	12.66	18.94	...	...	...	23.29
1863-64	7.27	4.34	...	...	...	...	13.14	24.75	8.09	4.87	...	...	...	15.11	12.29	12.13	18.01	...	...	...	23.97
1864-65	6.85	4.36	7.35	...	...	...	15.17	23.03	7.19	6.59	...	...	...	12.29	26.18	9.25	12.13	...	...	...	65.64
1865-66	8.21	5.02	9.02	...	...	...	15.79	38.04	7.61	4.20	...	...	...	17.54	36.23	8.91	11.58	...	...	...	64.21
1866-67	11.20	6.18	14.35	...	...	...	12.71	44.44	8.83	4.76	...	...	...	18.10	36.27	9.51	12.40	...	...	...	22.45
1867-68	15.58	7.40	13.21	...	...	...	18.72	54.91	10.70	5.58	...	...	...	14.35	33.78	11.88	13.82	...	...	...	70.14
1868-69	21.92	8.96	14.97	...	...	...	18.51	66.50	14.65	8.82	...	...	...	16.33	46.73	16.76	15.64	...	...	...	18.50
1869-70	22.95	9.58	16.89	...	...	...	14.43	67.41	19.82	8.94	...	...	...	18.47	51.45	24.03	17.78	...	...	...	74.04
1870-71	22.39	9.02	10.79	...	...	...	14.06	75.04	21.48	8.13	...	...	...	17.65	59.53	26.58	18.73	...	...	...	20.93
1871-72	24.01	10.41	21.74	...	...	...	16.53	89.90	23.28	9.20	...	...	...	17.51	60.51	29.15	18.81	...	...	...	1,01.13
1872-73	27.61	13.07	54.20	...	...	...	16.50	1,17.73	27.88	12.81	...	...	...	13.46	59.99	31.68	21.09	...	...	...	1,08.10
1873-74	25.97	13.07	54.20	...	...	...	17.91	73.09	17.43	9.62	...	...	...	14.24	65.76	36.01	22.80	...	...	...	17.30
1874-75	13.30	9.23	22.32	...	...	...	18.43	73.79	14.51	7.93	...	...	...	14.89	91.86	34.10	23.06	...	...	...	1,30.14
1875-76	12.45	8.69	23.23	...	...	...	17.43	71.79	13.56	8.80	...	...	...	16.75	72.10	29.97	22.67	...	...	...	20.79
1876-77	11.48	8.93	21.87	...	...	...	18.04	72.56	12.55	8.22	...	...	...	18.39	65.34	27.91	23.43	...	...	...	22.40
1877-78	10.70	8.94	19.02	...	...	...	17.84	67.79	11.61	8.73	...	...	...	17.81	67.72	26.64	23.56	...	...	...	23.56
1878-79	15.99	10.73	29.38	...	...	...	18.66	99.62	12.38	8.73	...	...	...	18.41	69.09	24.66	22.89	...	...	...	23.60
1879-80	24.79	18.70	70.06	...	...	...	21.66	2,04.48	17.74	11.40	...	...	...	19.88	62.57	28.27	24.89	...	...	...	23.55
1880-81	20.48	14.02	62.04	...	...	...	28.39	1,04.39	21.06	13.05	...	...	...	27.31	1,11.40	35.32	32.13	...	...	...	1,02.54
1881-82	19.23	16.89	54.21	...	...	...	17.35	1,86.23	20.72	14.34	...	...	...	30.38	1,58.49	34.74	32.86	...	...	...	2,28.29
1882-83	17.16	11.66	55.16	...	...	...	16.39	2,45.34	20.97	12.79	...	...	...	36.28	1,51.86	33.25	29.35	...	...	...	3,21.37
1883-84	16.82	11.43	53.41	...	...	...	11.86	3,09.21	17.50	12.10	...	...	...	18.59	1,51.86	33.25	29.35	...	...	...	18.37
1884-85	15.73	10.22	49.94	...	...	...	11.76	3,77.22	16.47	11.59	...	...	...	18.92	2,06.59	29.44	28.22	...	...	...	3,61.64
1885-86	13.05	3.67	28.10	...	...	...	13.17	5,32.93	14.31	21.77	...	...	...	11.50	2,41.09	28.76	26.18	...	...	...	4,00.59
1886-87	13.77	3.06	26.52	...	...	...	14.47	4,65.48	12.95	3.27	...	...	...	12.55	3,37.81	28.02	26.18	...	...	...	4,68.71
1887-88	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,08.12
																					5,79.52
																					6,07.55

(a) Include balances transferred from War Office.

Statement III.

Classification of Depositors in the Presidency and Post Office Banks, State Railway Provident Institutions and Civil Engineers' Provident Fund, according to their Professions on 31st March 1888.

	CLASS I, PROFESSIONAL.		Class II, Domestic.	Class III, Commercial.	Class IV, Agricultural.	Class V, Industrial.	Class VI, Indefinite or Non-productive.	TOTAL.
	A Having fixed Incomes.	B Having variable Incomes.						
BANKS OPEN TO THE PUBLIC.								
Presidency Banks	14,335	1,762	2,244	2,152	87	1,734	17,089	39,403
Post Office Banks	96,481	21,127	30,550	10,188	2,895	6,149	93,767	261,157
SERVICE INSTITUTIONS.								
State Railway Provident Institutions	8,989	...	3,859	...	...	...	...	12,848
Civil Engineers' Provident Fund	465	...	...	...	...	...	...	465
Military Banks . . . . .	...	...	18,303	...	...	...	...	18,303
TOTAL	120,270 105,823	22,889 19,099	54,956 46,161	12,340 11,436	2,982 2,521	7,883 7,199	110,856 97,038	332,176 289,277
INCREASE IN 1887-88								
	14,447	3,790	8,795	904	461	684	13,818	42,899
Percentage of each class in—								
Presidency Banks	36.3	4.4	5.6	5.4	.22	4.4	43.3	100
Post Office Banks	36.9	8.08	11.6	3.9	1.1	2.3	35.9	100
State Railway Provident Institutions	6.99	...	30.03	...	...	...	...	100
Civil Engineers' Provident Fund	100	...	...	...	...	...	...	100
Military Banks . . . . .	...	...	100	...	...	...	...	100

Percentage of each class in—

Statement IV.

Interest earned during 1886-87 and 1887-88 and the Balances held at the close of each year.

	INTEREST EARNED IN		Increase (+) or Decrease (-).	BALANCE HELD AT • CLOSE OF		Increase (+) or Decrease (-).	AVERAGE BALANCE IN EACH BANK.		AVERAGE BALANCE AT CREDIT OF EACH DEPOSITOR.		
	1887-88.			1887-88.			1886-87.		1887-88.		
	1886-87.			1886-87.			1886-87.		1886-87.		
BANKS OPEN TO THE PUBLIC—											
Presidency Banks—											
Calcutta	R 97,562	R 97,732	+170	R 26,75,965	R 27,58,527	+82,562	R 26,75,965	R 27,58,527	R 230	R 253	
Madras	28,291	26,667	-1,624	8,07,724	7,86,317	-21,407	8,07,724	7,86,317	218	224	
Bombay	2,91,181	2,85,295	-5,886	81,46,805	80,84,759	-62,046	81,46,805	80,84,759	305	322	
TOTAL	4,17,034	4,09,694	-7,340	1,16,30,494	1,16,29,603	-891	...	...	...	...
Post Office Banks	14,14,644	16,73,504	+2,58,860	4,25,71,760	5,05,55,913	+79,84,153	7,039	8,474	154	193	
SERVICE INSTITUTIONS—											
State Railway Provident Institutions											
	62,824	74,299	+11,475	18,83,905	23,07,953	+4,24,048	1,56,942	1,92,329	154	179	
Civil Engineers' Provident Fund	15,127	25,032	+9,905	4,89,859	7,96,063	+3,06,204	4,89,859	7,96,063	1,289	1,711	
Military Banks—											
Bengal	35,005	34,624	-381	8,99,768	9,62,849	+63,081	9,088	9,258	71	65	
Madras	11,776	11,590	-186	2,90,949	2,77,254	-13,695	7,273	7,701	139	134	
Bombay	11,258	9,866	-1,392	2,18,825	2,33,680	+14,855	8,104	7,789	148	141	
TOTAL	58,039	56,080	-1,959	14,09,542	14,73,783	+64,241	...	...	...	...
GRAND TOTAL	19,67,668	22,38,609	+2,70,941	5,79,85,560	6,67,63,315	87,77,755	...	...	...	...

Statement V.

Interest earned and Balances held by Native and by European and Eurasian Depositors respectively, as recorded in the Savings Banks Ledgers.

	NATIVE DEPOSITORS, INCLUDING ACCOUNTS OF LOCAL INSTITUTIONS.				EUROPEAN AND EURASIAN DEPOSITORS INCLUDING ACCOUNTS OF LOCAL INSTITUTIONS.			
	Number of Accounts.		Amount of Interest earned.		Number of Accounts.		Amount of Interest earned.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
BANKS OPEN TO THE PUBLIC—								
Presidency Banks—								
Calcutta	7,775	7,739	53,708	55,409	R	R	R	R
Madras	2,310	2,244	13,490	13,523	14,97,481	16,14,467	11,78,484	11,44,060
Bombay	20,463	19,027	2,06,889	2,00,976	3,88,320	3,98,610	3,85,216	3,49,575
Post Office Banks	1,90,227	2,27,865	11,54,979	13,91,239	57,01,096	56,45,999	23,59,878	23,66,023
					3,51,49,770	4,22,32,521	73,69,575	82,55,836
SERVICE INSTITUTIONS—								
State Railway Provident Institutions	9,279	9,433	30,987	34,024	8,91,442	11,01,124	9,83,078	11,95,377
Civil Engineers' Provident Fund	30	36	1,032	1,656	33,639	51,989	4,56,220	7,44,073
Military Banks—								
Bengal . . . . .	...	...	...	...	...	...	8,99,768	9,62,849
Madras . . . . .	...	...	...	...	...	...	2,90,949	2,77,254
Bombay . . . . .	...	...	...	...	...	...	2,18,825	2,33,680
TOTAL	2,30,084	2,66,344	14,61,085	16,96,827	4,36,61,748	5,10,44,710	1,41,41,993	1,55,28,727

(a) Exclusive of Dead Accounts transferred from Savings Bank Ledgers.

Statement VI.

Government Promissory Notes purchased, received, and sold or returned on account of Savings Banks Depositors.

	NOTES PURCHASED FOR DEPOSITORS.						NOTES RECEIVED FROM DEPOSITORS.						NOTES SOLD OR RETURNED.						NOTES REMAINING IN CUSTODY OF CONTROLLER-GENERAL AND ACCOUNTANT GENERAL, BOMBAY.						
	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
BANKS OPEN TO THE PUBLIC—																									
Presidency Banks—																									
Calcutta .	...	...	...	...	...	28,900	3,500	1,000	7,600	2,000	2,500	500	7,000	3,500	7,500	2,000	...	28,900	19,500	16,000	13,500	13,600	16,100	16,600
Madras .	...	4,500	500	1,000	...	1,000	...	...	...	...	...	...	...	4,500	500	1,000	500	...	...	...	...	...	...	1,000(a)
Bombay .	78,100	94,500	58,500	73,200	13,500	12,300	500	4,000	3,000	8,000	3,500	2,000	75,500	86,500	58,000	73,700	30,000	13,500	5,200	8,300	20,300	23,800	31,300	18,300	
Post Office Banks	8,800	1,78,800	2,94,600	3,59,400	4,40,600	3,33,300	...	16,500	46,500	1,34,200	88,900	14,400	8,000	1,57,000	2,48,900	3,42,600	4,33,000	3,19,800	...	800	39,100	1,31,300	2,82,300	3,78,800	
SERVICE INSTITUTIONS—																									
State Railway Provident Institutions .	4,000	23,800	6,200	1,000	5,500	19,200	...	...	...	...	...	...	3,500	20,300	5,500	3,000	4,000	11,000	...	500	4,000	4,700	2,700	4,200
TOTAL .	90,900	3,01,600	3,59,800	4,34,600	4,60,100	3,94,700	4,000	21,500	57,100	1,44,200	94,900	16,900	94,000	2,71,800	3,20,400	4,22,300	4,67,500	3,73,200	24,700	25,600	76,900	1,73,400	3,29,900	4,17,400	
																								4,55,800	

(a) In custody of the Secretary, Presidency Bank.
(b) K16,600 do.

Statement VII.

Particulars by Provinces of Presidency and Post Office Savings Banks combined on 31st March 1888.

	CLASSIFICATION OF DEPOSITORS.						INTEREST EARNED IN		BALANCE HELD AT CLOSE OF	
	Class I, Professional.		Class II, Domestic.	Class III, Commercial.	Class IV, Agricultural.	Class V, Industrial.	Class VI, Indefinite or Non-pro- ductive.	TOTAL.	1886-87.	1887-88.
	A Having fixed Incomes.	B Having variable Incomes.							R	R
India	4,941	781	2,315	294	26	430	4,273	13,060	96,577	1,13,750
Central Provinces	3,279	268	921	226	39	68	2,129	6,930	37,489	42,848
Burma	2,248	354	3,213	163	25	468	1,363	7,834	24,962	37,247
Assam	2,254	359	1,444	152	74	158	1,927	6,368	28,553	32,527
Bengal	33,326	8,587	5,094	2,813	954	1,538	36,307	88,619	3,92,091	4,57,645
North-Western Provinces and Oudh	11,443	3,180	5,771	898	340	632	8,862	31,126	1,64,148	1,89,952
Punjab	6,511	1,023	3,472	437	117	275	4,865	16,700	1,25,783	1,44,808
Berar	1,271	109	435	117	49	31	1,045	3,057	17,758	20,271
Madras	17,347	3,329	4,402	2,297	849	1,465	13,198	42,887	1,77,698	1,99,062
Bombay	28,196	4,899	5,727	4,943	509	2,818	36,887	83,979	7,66,619	8,45,088
Post Office Dead Accounts	...	...	...	...	...	...	...	...	...	...
TOTAL	110,816	22,889	32,794	12,340	2,982	7,883	110,856	300,560	18,31,678	20,83,198
									5,42,02,254	6,21,85,516

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE SECOND-QUARTER
OF 1888.

No. 0191 R. T., dated Calcutta, the 24th January 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Public Works Department Resolution No. 1244 R. T., dated the 7th November 1883.

"	"	"	"	"	39 R. T., dated the 13th January 1885.
"	"	"	"	"	1155 R. T., dated the 15th December 1885.
"	"	"	"	"	1213 R. T., dated the 24th November 1886.
"	"	"	"	"	1531 R. T., dated the 30th December 1887.
"	"	"	"	"	0102 R. T., dated the 28th December 1888.

Read also—

Director General of Railways' No. 334 (Statistical), dated the 26th December 1888, forwarding the Abstract Returns of Accidents to Trains, &c., on the open lines of Railways in India for the quarter ending 30th June 1888.

OBSERVATIONS.—As compared with the average of the five corresponding previous quarters, the number of accidents to trains, rolling-stock, permanent-way, &c., shows an increase of 125, or 12·65 per cent., with an increase of 2,685 miles, or 23·14 per cent., in the mean mileage open, and of 1,830,388 miles, or 14·74 per cent., in the train mileage. The following are the Railways on which the more important fluctuations occurred :—

Railways.	ACCIDENTS.				TRAIN MILEAGE.	
	Number of accidents.	Increase.	Decrease.	Percentage of Increase.	Percentage of Decrease.	
Rajputana-Malwa	140	...	15	...	9·68	13·79
Bengal Nagpur	40	22	...	122·22	...	37·94
Southern Mahratta	134	110	...	458·33	...	167·76
North-Western	120	...	76	...	38·78	26·06
South Indian	105	33	...	45·83	...	23·08
Great Indian Peninsula	37	...	69	...	65·09	12·09
Bombay, Baroda and Central India	51	12	...	30·77	...	0·37
Oudh and Rohilkhand	61	14	...	29·79	...	18·23
Bengal and North-Western	39	27	...	225·00	...	93·49
Dibru-Sadiya	36	...	...	...	...	...
The Nizam's	23	12	...	109·09	...	14·73

* Returns not received prior to 1886.

2. On the Rajputana-Malwa Railway the number of accidents from "Trains running over cattle on the line" decreased from 100 to 71, while under "Failure of axles" there was an increase from 5 to 15.

3. The increase on the Bengal-Nagpur Railway mainly occurred under "Trains running over cattle on the line," "Trains running over obstructions on the line," and "Fire in trains," the number of accidents recorded under these heads being 18 against 7, 5 against *nil*, and 7 against 1, respectively.

4. On the Southern Mahratta Railway the total number of accidents rose from 24 to 134, due to increased train-mileage consequent on the opening since 1884 of the whole of the line and of the Bellary-Kistna Railway (849 $\frac{3}{4}$ miles in all), the line not having been open in 1883, and only 40 $\frac{1}{2}$ miles in the corresponding quarter of 1884. Of the total number 91 appears under "Trains running over cattle, &c.," and 15 under "Fire in trains." With one or two exceptions, the cattle accidents occurred on the unfenced portions of the line.

5. Of the decrease of 76 accidents on the North-Western Railway, 14 took place under "Trains running over cattle, &c.," 11 under each of the heads "The bursting of tubes, &c., of engines" and "The failure of machinery, springs, &c., of engines," and 23 under "Fire in trains."

6. On the South Indian Railway fluctuations are noticed chiefly under "Trains running over cattle on the line," 60 against 51, and "Failure of machinery, springs, &c., of engines," 10 against 1. The increase was partly due to the working of the Cuddapah-Nellore State Railway.

7. On the Great Indian Peninsula Railway there was a decrease of 20 accidents under "Trains running over cattle on the line" and "Fires in trains," respectively. It is also satisfactory to notice that there was not a single case of "Goods trains, or parts of goods trains, engines, &c., leaving the rails," whereas 12 accidents of this description occurred on an average during the corresponding periods of five previous years.

8. On the Bombay, Baroda and Central India and Oudh and Rohilkhand Railways the increase mainly appears in the number of accidents classed as "Other accidents," which on the former was 40 against 21, and on the latter 7 against *nil*.

9. On the Nizam's Railway the number of cattle accidents rose from 2 to 15.

10. The total number of accidents on the East Indian Railway does not exhibit any noticeable variation, being 57 against 61; but under "Trains running over cattle on the line," there appears to have been a decrease of 15 accidents.

11. The increase on the Bengal and North-Western Railway was partly due to increased mileage worked. Under "Goods trains, or parts of goods trains, engines, &c., leaving the rails," and "Trains running over cattle on the line," the number of accidents mainly rose, being 19 against 4 and 14 against 5, respectively. The line was not fenced in those places where the cattle accidents occurred.

12. On the whole Indian Railway System, the casualties resulting from accidents to trains, &c., were as follows:—among passengers and others, 4 injured against 2 killed and 13 injured, and among servants, 2 killed and 7 injured against 3 killed and 16 injured. Of the casualties to servants, 1 gangman was killed and 3 injured on the Jodhpur Railway by a low-sided truck, blown away by a storm, striking against them whilst working on the line.

13. The following table exhibits the number of accidents under the different classes, due to accidents to trains, rolling stock, Permanent-way, &c., and the number of persons killed and injured thereby (*vide Table 4*):—

		Average of correspond- ing quarters of five previous years.	SECOND QUARTER, 1888.				Total all classes.		
			No.	Number of passengers and others.		Number of servants.			
				Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1	Collisions between passenger trains, or parts of passenger trains	1	2	...	...	...	...	...	...
2	Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line	15	13	...	...	...	2	...	2
3	Collisions between goods trains, or parts of goods trains	24	15	...	2	1	1	1	3
4	Collisions between light engines	3	2	...	...	...	...	...	...
5	Passenger trains, or parts of passenger trains, leaving the rails	20	25	...	...	...	...	...	...
6	Goods trains, or parts of goods trains, engines, &c., leaving the rails	76	165	...	...	...	...	...	...
7	Trains or engines travelling in the wrong direction through points	14	10	...	...	...	...	...	...
8	Trains running into stations or sidings at too high a speed	4	4	...	...	...	...	...	...
9	Trains running over cattle on the line	454	518	...	...	...	...	...	...
10	Ditto over obstructions on the line	26	42	...	1	...	...	...	1
11	Ditto through gates at level crossings	16	13	...	...	...	1	...	1
12	The bursting of boilers of engines	21	{	1	...	...	...	...	...
12a	The bursting of tubes, &c., of engines			14	...	...	...	...	...
13	The failure of machinery, springs, &c., of engines	55	68	...	...	...	...	...	...
14	The failure of tyres	3	2	...	...	...	...	...	...
15	Ditto of wheels	7	...	...	...	...	...	...	...
16	Ditto of axles	12	24	...	1	...	...	...	1
17	Ditto of brake apparatus . . . . .	...	1	...	...	...	...	...	...
18	Ditto of couplings	35	44	...	...	...	...	...	...
19	Ditto of tunnels, bridges, viaducts, culverts, &c. . . . .	...	1	...	...	...	...	...	...
20	Broken rails	5	9	...	...	...	...	...	...
21	The flooding of portions of permanent- way	8	18	...	...	...	...	...	...
22	Slips in cuttings or embankments	8	3	...	...	...	...	...	...
23	Fire in trains	98	71	...	...	...	...	...	...
24	Fire at stations, or involving injury to bridges or viaducts	16	21	...	...	...	...	...	...
25	Other accidents	67	87	...	...	1	3	1	3
1888 . . . . .		...	1,113	...	4	2	7	2	11
Total { Average of corresponding quarters of five previous years . . . . .		...	988	2	13	3	16	5	29

14. The principal variations occurred under "Goods trains, or parts of goods trains, engines, &c., leaving the rails," 105 against 76; "Trains running over cattle on the line," 518 against 454; "Trains running over obstructions on the line," 42 against 26; "Failure of machinery, springs, &c., of engines," 68 against 55; "Failure of axles," 24 against 12; "Flooding of portions of permanent-way," 18 against 8; "Fire in trains," 71 against 98; and "Other accidents," 87 against 67.

15. The increase under "Goods trains, or parts of goods trains, engines, &c., leaving the rails," was principally due to the number of accidents returned by the Madras Railway being 16 against 5, and by the Bengal and North-Western Railway 19 against 4.

16. The cattle accidents were very numerous on the Southern Mahratta, Rajputana-Malwa, Eastern Bengal, South Indian, Oudh and Rohilkhand, and North Western Railways, being 91, 71, 68, 60, 40, and 39, respectively. As compared with the average of the corresponding quarters of five previous years, there was, as already noticed, a decrease of 29 accidents on the Rajputana-Malwa Railway, and of 14 on the North Western Railway.

17. Of the 68 cases of "Failure of machinery, springs, &c., of engines," 12 occurred on the North-Western Railway, 10 on the South Indian, and 8 on the Rajputana-Malwa.

18. The axles failed in 24 instances, of which 15 were on the Rajputana-Malwa Railway alone.

19. The cases of "Failure of couplings" chiefly occurred on the Rajputana-Malwa, North Western, and Dibru-Sadiya Railways, the number recorded being 12, 9 and 7, respectively, out of a total of 44.

20. The number of cases of "The flooding of permanent-way" was the largest on the Jodhpur Railway, *viz.*, 8 out of a total of 18.

21. The decrease under "Fire in trains" mainly took place on the North-Western and Great Indian Peninsula Railways, the former returning 14 against 37, and the latter 9 against 29 accidents.

22. Out of 87 accidents classified as "Other accidents," 40 were recorded on the Bombay, Baroda and Central India Railway.

23. The casualties to passengers from causes other than accidents to trains, &c., (*vide table 2*) were—

Cause of accident.	SECOND QUARTER, 1888.		AVERAGE OF CORRESPONDING QUARTERS OF FIVE PREVIOUS YEARS.	
	Killed.	Injured.	Killed.	Injured.
From falling between carriages and platforms .	1	2	2	2
Falling on to the platform, ballast, &c., when getting into or out of trains	2	1	1	3
Whilst crossing the line at stations . . . . .	...	1	1	1
By closing of carriage doors . . . . .	...	...	...	1
Falling out of carriages during the travelling of trains	2	16	4	22
Other accidents	4	1	...	6
Total .	9	21	8	35

24. The accidents to servants in the employ of railways or of contractors whilst performing duties connected directly with the transit of passengers and

goods, from causes other than accidents to trains, &c., were as follows, *vide Table 2* :—

Cause of accident.	SECOND QUARTER, 1888.		AVERAGE OF CORRESPONDING QUARTERS OF FIVE PREVIOUS YEARS.	
	Killed.	Injured.	Killed.	Injured.
During shunting operations	3	17	6	11
Falling of engines, vans, wagons, &c.	2	15	4	14
Coming in contact with overbridges, &c., during the travelling of trains . . . . .	...	1	...	2
Coming in contact, while shunting, with vehicles, &c., standing in adjoining lines	1	1	...	...
Getting on or off trains, engines, &c.	3	9	3	14
Whilst loading, unloading, or sheeting	3	16	2	16
Whilst braking, spragging, or choking wheels	2	2	...	1
Whilst working at cranes or capstans	1	6	1	1
Whilst working on the permanent-way or in sidings . . . . .	...	4	2	4
Whilst walking along the line on the way home, or to work	1	2	1	1
Whilst walking, crossing, or standing on the line	11	11	10	7
Whilst passing between vehicles	1	1	1	1
Whilst attending to the machinery of engines, cleaning them, &c.	1	2	...	3
Whilst attending to gates at level-crossings	3	2	1	1
Falling, or being caught, between vehicles and platforms	3	1	1	2
Falling off ladders, scaffolds, platforms, &c.	1	7	...	3
By the falling of lamps, wagon doors, timber, weights, &c.	2	13	...	3
Whilst coupling or uncoupling wagons	2	8	2	8
Miscellaneous	8	35	4	31
Total	48	153	38	123

25. Of other persons killed and injured by running trains, &c., 3 were killed and 2 injured whilst passing over the line at level crossings; 62 killed and 22 injured whilst trespassing on the line; 9 committed suicide; and 3 were killed and 4 injured from miscellaneous causes.

26. The following table shows the total number of persons killed and injured from all causes on the whole Indian Railway System as compared with the average of the corresponding quarters of five previous years, *vide Table 1* :—

Cause of accident.	SECOND QUARTER, 1888.		AVERAGE OF CORRESPONDING QUARTERS OF FIVE PREVIOUS YEARS.	
	Killed.	Injured.	Killed.	Injured.
<i>Passengers.</i>				
From causes beyond their own control . . . . .	...	3	1	14
From misconduct or want of caution	9	22	8	32
<i>Servants.</i>				
From causes beyond their own control	7	19	6	22
From misconduct or want of caution	43	141	36	116
<i>Others.</i>				
Whilst passing at level-crossings	3	2	1	2
Trespassers, including suicides	71	22	43	9
Other persons	3	4	5	3
Total	136	213	100	198
Total mean mileage open	14,287 $\frac{3}{4}$		11,602 $\frac{1}{4}$	
Total train mileage	14,243,047		12,412,659	

27. In addition to the above, 14 persons are reported to have been killed and 15 injured in station yards, workshops, &c., and 135 persons to have died in carriages and at stations from causes unconnected with the working of trains.

RESOLUTION.—It is noticed that in cases of “Goods trains, or parts of goods trains, engines, &c., leaving the rails,” the increased number was due principally to the larger number of such accidents on the Madras Railway and on the Bengal and North-Western Railway, the number being, respectively, 16 and 19 against 5 and 4, the averages of the corresponding quarters of the five previous years. Of 24 cases of “Failure of axles” during the quarter, 15 occurred on the Rajputana-Malwa Railway; and out of a total of 44 cases of “Failure of couplings,” 12 are recorded against that Railway. The attention of the officers concerned should be invited to these increases.

2. On the North-Western Railway it is satisfactory to observe that there was a decrease of 11 accidents in “Failure of machinery, springs, &c., of engines” as compared with the average of the five corresponding previous quarters, and that the total number of accidents for the quarter decreased by 38·78 per cent. with an increased train mileage of 26·06 per cent. The Government of India also notice with satisfaction the large decrease in the number of accidents on the Great Indian Peninsula Railway.

ORDER.—Ordered, that this Resolution, with the Abstract Returns, be communicated for information to the Local Governments, Administrations and Officers noted in the margin.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
 The Chief Commissioners of the Central Provinces, Burma, and Assam.
 The Resident at Hyderabad.
 The Agents to the Governor General for Rajputana, Central India, and Baluchistan.
 The Director General of Railways.
 The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.

Ordered also, that copies be forwarded for the information of Her Majesty's Government.

Ordered further, that this Resolution, with the Abstract Returns, be published in the Supplement to the *Gazette of India*.

By order,

M. C. BRACKENBURY, *Major, R.E.*,
Under Secretary.

Documents accompanying.

Abstract Returns of Accidents on Indian Railways for the second quarter of 1888.

1888		1887		1886		1885		1884		1883		1882		1881		1880		1879		1878		1877		1876		1875		1874		1873		1872		1871		1870		1869		1868		1867		1866		1865		1864		1863		1862		1861		1860		1859		1858		1857		1856		1855		1854		1853		1852		1851		1850		1849		1848		1847		1846		1845		1844		1843		1842		1841		1840		1839		1838		1837		1836		1835		1834		1833		1832		1831		1830		1829		1828		1827		1826		1825		1824		1823		1822		1821		1820		1819		1818		1817		1816		1815		1814		1813		1812		1811		1810		1809		1808		1807		1806		1805		1804		1803		1802		1801		1800		1799		1798		1797		1796		1795		1794		1793		1792		1791		1790		1789		1788		1787		1786		1785		1784		1783		1782		1781		1780		1779		1778		1777		1776		1775		1774		1773		1772		1771		1770		1769		1768		1767		1766		1765		1764		1763		1762		1761		1760		1759		1758		1757		1756		1755		1754		1753		1752		1751		1750		1749		1748		1747		1746		1745		1744		1743		1742		1741		1740		1739		1738		1737		1736		1735		1734		1733		1732		1731		1730		1729		1728		1727		1726		1725		1724		1723		1722		1721		1720		1719		1718		1717		1716		1715		1714		1713		1712		1711		1710		1709		1708		1707		1706		1705		1704		1703		1702		1701		1700		1699		1698		1697		1696		1695		1694		1693		1692		1691		1690		1689		1688		1687		1686		1685		1684		1683		1682		1681		1680		1679		1678		1677		1676		1675		1674		1673		1672		1671		1670		1669		1668		1667		1666		1665		1664		1663		1662		1661		1660		1659		1658		1657		1656		1655		1654		1653		1652		1651		1650		1649		1648		1647		1646		1645		1644		1643		1642		1641		1640		1639		1638		1637		1636		1635		1634		1633		1632		1631		1630		1629		1628		1627		1626		1625		1624		1623		1622		1621		1620		1619		1618		1617		1616		1615		1614		1613		1612		1611		1610		1609		1608		1607		1606		1605		1604		1603		1602		1601		1600		1599		1598		1597		1596		1595		1594		1593		1592		1591		1590		1589		1588		1587		1586		1585		1584		1583		1582		1581		1580		1579		1578		1577		1576		1575		1574		1573		1572		1571		1570		1569		1568		1567		1566		1565		1564		1563		1562		1561		1560		1559		1558		1557		1556		1555		1554		1553		1552		1551		1550		1549		1548		1547		1546		1545		1544		1543		1542		1541		1540		1539		1538		1537		1536		1535		1534		1533		1532		1531		1530		1529		1528		1527		1526		1525		1524		1523		1522		1521		1520		1519		1518		1517		1516		1515		1514		1513		1512		1511		1510		1509		1508		1507		1506		1505		1504		1503		1502		1501		1500		1499		1498		1497		1496		1495		1494		1493		1492		1491		1490		1489		1488		1487		1486		1485		1484		1483		1482		1481		1480		1479		1478		1477		1476		1475		1474		1473		1472		1471		1470		1469		1468		1467		1466		1465		1464		1463		1462		1461		1460		1459		1458		1457		1456		1455		1454		1453		1452		1451		1450		1449		1448		1447		1446		1445		1444		1443		1442		1441		1440		1439		1438		1437		1436		1435		1434		1433		1432		1431		1430		1429		1428		1427		1426		1425		1424		1423		1422		1421		1420		1419		1418		1417		1416		1415		1414		1413		1412		1411		1410		1409		1408		1407		1406		1405		1404		1403		1402		1401		1400		1399		1398		1397		1396		1395		1394		1393		1392		1391		1390		1389		1388		1387		1386		1385		1384		1383		1382		1381		1380		1379		1378		1377		1376		1375		1374		1373		1372		1371		1370		1369		1368		1367		1366		1365		1364		1363		1362		1361		1360		1359		1358		1357		1356		1355		1354		1353		1352		1351		1350		1349		1348		1347		1346		1345		1344		1343		1342		1341		1340		1339		1338		1337		1336		1335		1334		1333		1332		1331		1330		1329		1328		1327		1326		1325		1324		1323		1322		1321		1320		1319		1318		1317		1316		1315		1314		1313		1312		1311		1310		1309		1308		1307		1306		1305		1304		1303		1302		1301		1300		1299		1298		1297		1296		1295		1294		1293		1292		1291		1290		1289		1288		1287		1286		1285		1284		1283		1282		1281		1280		1279		1278		1277		1276		1275		1274		1273		1272		1271		1270		1269		1268		1267		1266		1265		1264		1263		1262		1261		1260		1259		1258		1257		1256		1255		1254		1253		1252		1251		1250		1249		1248		1247		1246		1245		1244		1243		1242		1241		1240		1239		1238		1237		1236		1235		1234		1233		1232		1231		1230		1229		1228		1227		1226		1225		1224		1223		1222		1221		1220		1219		1218		1217		1216		1215		1214		1213		1212		1211		1210		1209		1208		1207		1206		1205		1204		1203		1202		1201		1200		1199		1198		1197		1196		1195		1194		1193		1192		1191		1190		1189		1188		1187		1186		1185		1184		1183		1182		1181		1180		1179		1178		1177		1176		1175		1174		1173		1172		1171		1170		1169		1168		1167		1166		1165		1164		1163		1162		1161		1160		1159		1158		1157		1156		1155		1154		1153		1152		1151		1150		1149		1148		1147		1146		1145		1144		1143		1142		1141		1140		1139		1138		1137		1136		1135		1134		1133		1132		1131		1130		1129		1128		1127		1126		1125		1124		1123		1122		1121		1120		1119		1118		1117		1116		1115		1114		1113		1112		1111		1110		1109		1108		1107		1106		1105		1104		1103		1102		1101		1100		1099		1098		1097		1096		1095		1094		1093		1092		1091		1090		1089		1088		1087		1086		1085		1084		1083		1082		1081		1080		1079		1078		1077		1076		1075		1074		1073		1072		1071		1070		1069		1068		1067		1066		1065		1064		1063		1062		1061		1060		1059		1058		1057		1056		10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(f)	Includes Bellary-Kistna Railway.
(g)	Amritsar-Patnaokot and Rajpura-Bhatinda Railways.
(h)	Northern Bengal, Kinnis-Darjila, Decca, Assam-Bohar and Bengal Central Railways.
(i)	Cuddapah-Nellore, but excludes Pondicherry Railway.
(j)	Dhond-Manmad, Khamgaon, Amraoti and Bhopal-Narsi Railways.
(k)	Bareilly-Pilibhit State Railway.

(a)	Included with East Indian Railway.
(b)	Includes Studia, Patna-Gya, Dildarnagar-Chazipur, Indian Midland and Tanakshwar Railways.
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SEE ALSO TABLE NO. 4.

	STATE IMPERIAL—concl.												STATE PROVINCIAL.											
	INDIAN MIDLAND.						NORTH-WESTERN.(a)						WARDHA COAL.						LUCKNOW-STAPUR-SIRHANAT.					
	Number of Passengers and others.			Number of Servants.			Number of Passengers and others.			Number of Servants.			Number of Passengers and others.			Number of Servants.			Number of Passengers and others.			Number of Servants.		
	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	1	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	1	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Ditto over cattle on the line	4	...	...	...	...	...	39	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Ditto over obstructions on the line	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12 (a). Ditto of tubes, &c., of engines	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	...	...	...	...	...	...	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES	6	...	...	...	...	...	120	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Number of Passenger miles		3,529,103					139,865,185						1,007,689						3,472,215					57,501,570
" of Servants employed		1,728					25,664						502(6)						521					9,400
Train mileage of all descriptions		52,213					1,920,456						20,822						42,543					641,007

(a) Includes Amritsar-Patnaikot and Rajpura-Bhatinda Railways.

(b) This includes 22 s⁶ ryants employed on colliery.

(c) Includes Northern Bengal, Kumbha-Dharila, Dacca, Assam-Bihar and Bengal Central Railways.

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the SECOND QUARTER of 1888, &c.—continued.

SEE ALSO TABLE No. 4.

STATE PROVINCIAL—continued.

	N ALBHATI.				TIRHOOT.				BURMA.				JOREHAT.				CHERILL-COMPAUNGANI.			
	No.	Number of Passengers and others.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		TOTAL ALL CLASSES.	No.	Number of Passengers and others.		TOTAL ALL CLASSES.
		Killed.	Injured.			Killed.	Injured.			Killed.	Injured.			Killed.	Injured.			Killed.	Injured.	
1. Collisions between passenger trains, or parts of passenger trains
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line
3. Collisions between goods trains, or parts of goods trains
4. Collisions between light engines
5. Passenger trains, or parts of passenger trains, leaving the rails
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails
7. Trains or engines travelling in the wrong direction through points	1	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Trains running into stations or sidings at too high a speed
9. Ditto over cattle on the line	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Ditto over obstructions on the line
11. Ditto through gates at level-crossings
12. The bursting of boilers of engines
12 (a). Ditto of tubes, &c., of engines	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. The failure of machinery, springs, &c., of engines
14. Ditto of tyres
15. Ditto of wheels
16. Ditto of axles
17. Ditto of brake apparatus
18. Ditto of couplings	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Ditto of tunnels, bridges, viaducts, culverts, &c.
20. Broken rails
21. The flooding of portions of permanent-way
22. Slips in cuttings or embankments
23. Fire in trains
24. Fire at stations, or involving injury to bridges or viaducts	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25. Other accidents	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ALL CLASSES	2	..	..	758,526	10	..	..	21,286,972	21	..	..	26,678,689	11	..	..	79,629	9,563	..	50	3,108
Number of Passenger miles																				
" of Servants employed				139				2,886				4,224				134				
Train mileage of all descriptions				10,423				163,330				266,399				6,232				

TABLE NO. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the SECOND QUARTER OF 1888, &c.—continued.

SEE ALSO TABLE NO. 4.

GUARANTEED COMPANIES.

	MADRAS.				SOUTH INDIA. (a)				GREAT INDIAN PENINSULA. (b)				BOMBAY, BARODA AND CENTRAL INDIA.				ODISH AND ROHILKHAND.			
	Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.	
No.	Killed.	Injured.	Killed.	Injured.	No.	Killed.	Injured.	Killed.	Injured.	No.	Killed.	Injured.	Killed.	Injured.	No.	Killed.	Injured.	Killed.	Injured.	Total All Classes.
1. Collisions between passenger trains, or parts of passenger trains . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	1	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..
3. Collisions between goods trains, or parts of goods trains	1	..	..	..	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Collisions between light engines . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Passenger trains, or parts of passenger trains, leaving the rails . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	16	..	..	..	7	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..
7. Trains or engines travelling in the wrong direction through points . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Trains running into stations or sidings at too high a speed	24	..	..	..	60	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Ditto over cattle on the line	1	..	..	..	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Ditto over obstructions on the line	2	..	..	..	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Ditto through gates at level-crossings . . . . .	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. The bursting of boilers of engines . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12(a). Ditto of tubes, &c., of engines	1	..	..	..	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. The failure of machinery, springs, &c., of engines . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Ditto of tyres . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Ditto of wheels . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Ditto of axles . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Ditto of brake apparatus . . . . .	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Ditto of couplings . . . . .	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Ditto of tunnels, bridges, viaducts, culverts, &c. . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Broken rails . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. The flooding of portions of permanent-way	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Slips in cuttings or embankments . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Fire in trains	9	..	..	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24. Fire at stations, or involving injury to bridges or viaducts . . . . .	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25. Other accidents	2	..	..	..	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ALL CLASSES	58	..	..	..	105	..	..	..	..	..	..	..	..	..	37	..	..	..	..	61
Number of Passenger miles	78,096,465				74,368,061				127,388,727				62,295,639				66,062,499			
" of Servants employed	6,431				8,863				27,387				6,365				6,496			
Train mileage of all descriptions	593,947				550,637				3,297,796				639,103				694,599			

(a) Includes Cuddapah-Nellore, but excludes Pondicherry Railway.

(b) Includes Dhond-Manmad, Khangaon, Amritoli and Bhopal-Itarsi Railways.

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the SECOND QUARTER of 1888, &c.—continued.

[illegible]

TABLE NO. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the SECOND QUARTER of 1888, &c.—concluded.

	SEE ALSO TABLE NO. 4.										TOTAL ALL RAILWAYS.									
	MORVL.					JODHPUR.					Number of Passengers and others.					Number of Servants.				
	No.		Number of Passengers and others.		TOTAL ALL CLASSES.	No.		Number of Passengers and others.		TOTAL ALL CLASSES.	No.		Number of Passengers and others.		TOTAL ALL CLASSES.	No.		Number of Servants.		TOTAL ALL CLASSES.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	1	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Ditto over cattle on the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Ditto over obstructions on the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(a). Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES	4	...	...	...	...	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Number of Passenger miles	1,069,053					3,305,871					1,108,278,481					158,966				
" of Servants employed	222					413					14,243,647					27,029				
Train mileage of all descriptions	27,575					27,029					27,029					27,029				

TABLE No. 4.

TABLE

ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., on the several RAILWAYS open for traffic in INDIA during the SECOND
Number of RAILWAY SERVANTS

Serial Number.	RAILWAYS.	1.—Collisions between passenger trains, or parts of passenger trains. 2.—Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line. 3.—Collisions between goods trains, or parts of goods trains. 4.—Collisions between light engines. 5.—Passenger trains, or parts of passenger trains, leaving the rails. 6.—Goods trains, or parts of goods trains, engines, &c., leaving the rails. 7.—Trains or engines travelling in the wrong direction through points. 8.—Trains running into stations or sidings at too high a speed. 9.—Trains running over cattle on the line. 10.—Trains running over obstructions on the line. 11.—Trains running through gates at level-crossings. 12.—The bursting of boilers of engines. 12(a).—The bursting of tubes, &c., of engines. 13.—The failure of machinery, springs, &c., of engines. 14.—The failure of tyres. 15.—The failure of wheels. 16.—The failure of axles. 17.—The failure of brake apparatus. 18.—The failure of couplings. 19.—The failure of tunnels, bridges, viaducts, or culverts, &c. 20.—Broken rails.																				
		1	2	3	4	5	6	7	8	9	10	11	12	12(a)	13	14	15	16	17	18	19	20
STATE IMPERIAL.																						
1	East Indian (a)	1	...	3	1	1	5	...	...	20	7	1	...	...	2	1	...	...	...	5	...	1
2	Rajputana-Malwa (b) . . . . .	...	...	1	1	...	1	...	2	71	7	3	...	2	8	...	...	15	...	12	...	4
3	Bengal-Nagpur (c) . . . . .	...	...	...	...	...	3	...	...	18	5	...	...	...	...	...	...	2	...	...	...
4	Mysore . . . . .	...	...	...	...	...	...	...	...	11	...	...	...	...	...	...	...	...	...	1	...	...
5	Southern Mahratta (d) . . . . .	...	...	...	...	3	1	...	...	91	4	1	...	6	2	...	...	1	...	4	...	...
6	Indian Midland . . . . .	...	1	...	...	...	1	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...
7	North-Western (e) . . . . .	...	6	4	...	4	14	2	...	39	1	...	...	3	12	1	...	1	...	9	...	...
8	Wardha Coal . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
STATE PROVINCIAL.																						
9	Lucknow-Sitapur-Sihramau . . . . .	...	...	...	...	...	1	1	...	5	...	...	...	...	...	...	...	...	...	...	...	...
10	Eastern Bengal Railways (f)	1	...	1	...	...	7	4	...	68	2	...	...	1	6	...	...	1	...	1	...	...
11	Nalhati . . . . .	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	Tirhoot . . . . .	...	...	...	...	...	2	...	...	4	...	...	...	1	...	...	...	...	...	1	...	...
13	Burma . . . . .	...	...	...	...	1	9	...	...	3	2	1	...	...	3	...	...	1	...	...	...	...
14	Jorhat . . . . .	...	...	...	...	...	3	...	...	...	...	...	...	...	7	...	...	1	...	...	...	...
15	Cherra-Companyganj . . . . .	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...
GUARANTEED COMPANIES.																						
16	Madras . . . . .	...	1	1	...	...	16	...	...	24	1	2	...	...	1	...	...	...	...	...	...	...
17	South Indian (g) . . . . .	...	1	3	...	...	7	...	...	60	5	4	1	...	10	...	...	...	1	1	...	...
18	Great Indian Peninsula (h) . . . . .	...	1	2	...	1	...	...	...	15	4	...	...	...	...	...	...	1	...	...	1	...
19	Bombay, Baroda and Central India . . . . .	...	...	...	...	...	2	...	...	4	1	...	...	...	2	...	...	...	...	1	...	...
20	Oudh and Rohilkhand . . . . .	...	3	...	...	1	2	...	2	40	1	1	...	...	...	...	...	...	...	1	...	3
ASSISTED COMPANIES.																						
21	Darjeeling-Himalayan . . . . .	...	...	...	...	1	2	...	...	...	...	...	...	...	6	...	...	1	...	...	...	...
22	Deoghur . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23	Bengal and North-Western . . . . .	...	...	...	...	2	19	1	...	14	...	...	...	...	...	...	...	...	...	...	...	...
24	Rohilkhand-Kumaun (i) . . . . .	...	...	...	...	...	3	1	...	4	...	...	...	...	...	...	...	...	...	...	...	...
25	Thaton-Duyinzaik . . . . .	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
26	Dibru-Sadiya . . . . .	...	...	...	...	6	6	...	...	6	1	...	...	...	5	...	...	...	...	7	...	...
NATIVE STATES.																						
27	The Nizam's (Guaranteed Company) . . . . .	...	...	...	...	...	...	...	...	15	...	...	...	...	4	...	...	...	...	1	...	...
28	The Gaekwar's . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
29	Bhavnagar-Gondal-Junagarh-Porbandar . . . . .	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...
30	Morvi . . . . .	...	...	...	...	1	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...
31	Jodhpore . . . . .	...	...	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...
TOTAL 1888		2	13	15	2	25	105	10	4	518	42	13	1	14	68	2	...	24	1	44	1	...
Average for 5 corresponding previous quarters		1	15	24	3	20	76	14	4	454	26	16	21	55	3	7	12	...	35	...	...	...

(a) Includes Sindia, Patna-Gya, Dildarnagar-Ghazipur and Tarakeswar Railways.

(b) " Cawnpore-Achnera and Melsana-Vadnagar Railways.

(c) " Katni-Umaria Railway.

(d) " Bellary-Kistna Railway.

(e) " Amritsar Pathankot and Rajpura-Bhatinda Railways.

No. 4.

ARTER of 1888, distinguishing the different Classes of ACCIDENTS, the Number of PASSENGERS and OTHERS and the KILLED or INJURED thereby.

Serial Number.	22.—Slips in cutting or embankments.	23.—Fire in trains.	24.—Fire at stations, or involving injury to bridges or viaducts.	25.—Other accidents.	TOTAL ALL CLASSES.						Mean miles of Railway open.	Number of Passengers carried.	Train mileage of all descriptions.	Passenger mileage.	PER MILE OPEN.			TOTAL PASSENGERS.				
					NUMBER OF PASSENGERS AND OTHERS.										Number of Passengers carried.	Train mileage of all descriptions.	Passenger mileage.	PER MILLION OF PASSENGERS.		PER MILLION OF PASSENGER MILES.		
					Killed.	Injured.	Killed.	Injured.	Killed.	Injured.								Killed.	Injured.	Killed.	Injured.	
3	1	5	57	...	...	1	...	1	1,680	4,031,528	2,281,758	240,682,964	2,400	1,358	143,264	...	...	...	...	1
5	7	1	140	...	2	...	2	...	1,685½	2,278,163	1,716,087	113,065,265	1,352	1,018	67,081	...	0·878	...	0·018	2		
7	...	3	40	...	...	...	...	...	186	248,134	175,510	6,549,014	1,334	944	35,210	...	...	...	...	3
1	...	...	13	...	...	...	...	...	139½	164,096	45,759	5,573,982	1,174	327	39,885	...	...	...	...	4
15	2	1	134	...	...	...	...	...	849½	642,565	458,495	32,993,280	756	540	38,827	...	...	...	...	5
...	...	...	6	...	...	...	...	...	136½	66,569	52,213	3,529,103	488	383	25,902	...	...	...	...	6
14	3	7	120	...	...	...	...	...	2,440	2,600,384	1,920,456	139,865,185	1,066	787	57,322	...	...	...	...	7
...	...	...	...	...	...	...	...	...	45	39,845	20,822	1,007,639	885	463	22,393	...	...	...	...	8
...	...	1	8	...	...	...	...	...	105	130,624	42,543	3,472,215	1,244	405	33,069	...	...	...	...	9
...	4	3	99	...	2	...	...	2	797	1,767,274	641,007	57,501,570	2,217	804	72,148	...	1·132	...	0·035	10
...	...	1	2	...	...	...	...	...	27½	37,833	10,423	758,526	1,388	382	27,836	...	...	...	...	11
...	2	10	...	...	...	...	...	...	259	600,432	163,330	21,286,972	2,318	630	82,189	...	...	...	...	12
...	...	1	21	...	...	...	...	...	333	949,753	266,399	26,678,689	2,852	800	80,116	...	...	...	...	13
...	...	...	11	...	...	...	...	...	30½	10,295	6,232	79,629	338	204	2,594	...	...	...	...	14
...	...	...	2	...	...	...	...	...	7½	3,227	3,108	9,563	430	414	1,275	...	...	...	...	15
1	9	...	2	58	...	...	...	...	841	1,978,162	593,947	78,096,465	2,352	706	92,861	...	...	...	...	16
1	6	2	3	105	...	...	...	...	737	2,180,875	550,637	74,368,061	2,959	747	100,906	...	...	...	...	17
1	2	9	...	37	1	1	1	1,502½	2,430,430	3,297,796	127,388,727	1,618	2,195	84,785	18	
...	...	1	40	51	...	...	...	...	461	2,490,661	639,103	62,295,639	5,403	1,386	135,132	...	...	...	...	19
...	...	7	61	...	...	...	...	...	694½	1,413,274	694,599	66,062,499	2,036	1,001	95,157	...	...	...	...	20
...	...	...	10	...	...	...	...	...	51½	10,367	42,750	277,348	200	826	5,359	...	...	...	...	21
...	...	...	...	...	...	...	...	...	4½	26,387	3,289	126,394	5,555	692	26,609	...	...	...	...	22
...	...	1	2	39	...	...	...	...	376	607,218	267,051	19,773,550	1,615	710	52,589	...	...	...	...	23
...	...	...	2	10	...	...	...	...	91	68,428	31,455	2,622,770	752	346	28,822	...	...	...	...	24
...	...	...	4	...	...	...	...	...	8	4,653	2,576	37,224	582	322	4,653	...	...	...	...	25
...	...	...	5	36	...	...	...	...	78	15,873	26,258	427,139	204	337	5,476	...	...	...	...	26
2	1	...	...	23	...	...	...	...	277	198,937	106,004	11,089,089	718	383	40,032	...	...	...	...	27
...	...	...	...	...	...	...	...	...	59	70,030	17,267	1,489,652	1,187	293	25,248	...	...	...	...	28
...	...	...	1	...	...	...	...	...	193	177,030	111,569	6,795,354	917	578	35,209	...	...	...	...	29
...	1	...	...	4	...	...	...	...	68	29,043	27,575	1,069,053	427	406	15,721	...	...	...	...	30
8	1	11	1	3	1	3	124	77,901	27,029	3,305,871	628	218	26,660	31
15	3	71	21	87	1,113	...	4	2	7	2	11	14,287½	25,349,991	14,243,047	1,108,278,481	1,774	997	77,568	...	0·158	...	0·004
8	8	98	16	67	986	2	13	3	16	5	29	11,602½	20,309,147	12,412,659	931,234,151	1,750	1,070	80,260	0·098	0·640	0·002	0·014

(f) Includes Northern Bengal, Kaunia-Dharila, Dacca, Assam-Bihar, and Bengal Central Railways.
 (g) " Cuddapah-Nellore, but excludes Pondicherry Railway.
 (h) " Dhond-Mannad, Khamsan, Amraoti and Bhopal-Jarsi Railway
 (i) " Bareilly-Pilibhit State Railway.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1888.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU. (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine indica</i>).		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arctinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR OR THUR CADIAN PEA (<i>Caesalpinia indica</i>).		FIREWOOD.		SALT.	
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
Burma—																										
<i>Tenasserim—</i>																										
Mergui . . . . .	...	...	...	...	11 8	11 8	14 2	14 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 9	14 9
Tavoy . . . . .	...	...	...	...	8 13	9 9	10 8	11 7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	24 2	24 2
Moulmein and Amherst	9 0	9 0	...	...	7 14	7 14	8 11	8 11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	220 0	220 0	20 15	20 15
<i>Pegu (deltaic)—</i>																										
Pegu . . . . .	...	...	...	...	8 4	8 10	12 4	9 3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	17 0	17 0
Rangoon . . . . .	...	...	...	...	10 6	10 6	11 2	11 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	19 7	19 7
Thongwa . . . . .	...	...	...	...	9 12	9 12	11 1	11 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	17 13	17 13
Bassein . . . . .	...	...	...	...	10 3	9 10	13 6	10 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2 0 14	2 0 14	16 11	16 4
<i>Pegu (inland)—</i>																										
Shwayyin . . . . .	...	...	...	...	9 1	7 1	9 9	7 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	14 3	12 3
Tharawadi . . . . .	...	...	...	...	10 0	10 0	13 5	13 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	450 0	450 0	11 8	11 8
Henzada . . . . .	...	...	...	...	10 4	11 15	13 10	13 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	183 8	183 8	39 7	39 7
Prome . . . . .	...	...	...	...	8 6	12 0	9 13	10 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 to 180	160 to 180	12 0	12 0
Toungoo . . . . .	...	...	...	...	8 0	8 0	9 2	9 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	200 0	200 0	14 1	14 1
Thayetmyo . . . . .	...	...	...	...	11 11	11 11	12 9	12 9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	245 0	245 0	11 3	11 3
<i>Upper Burma—</i>																										
Mandalay	9 2	8 0	...	...	10 7	11 0	11 10	12 9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	140 0	155 0	17 12	16 0
<i>Arakan—</i>																										
Sandoway . . . . .	...	...	...	...	17 4	16 0	19 10	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	469 11	469 11	24 0	24 0
Kyauk-pyu . . . . .	...	...	...	...	12 1	11 9	13 4	12 7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	333 0	333 0	24 0	24 0
Akyab . . . . .	...	...	...	...	14 0	12 0	16 0	13 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	180 0	170 0	20 0	20 0
Assam—																										
<i>Surma—</i>																										
Sylhet	10 0	10 0	...	...	17 8	12 11	22 12	21 7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	108 0	108 0	9 11	10 0
Cachar	7 10	8 0	...	...	13 0	13 5	18 13	17 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	80 0	80 0	10 0	9 11
Khasi and Jaintia Hills . . . . .	...	...	...	...	8 0	7 8	11 0	10 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100 0	100 0	8 0	7 8
Garo Hills . . . . .	...	...	...	...	6 0	6 0	16 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	6 7	6 7
<i>Brahmaputra—</i>																										
Goalpara	16 0	16 0	...	...	8 0	8 0	13 0	13 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	80 0	80 0	9 8	9 8
Kamrup	10 0	10 0	...	...	8 0	8 0	20 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	10 0	10 0
Darrang	6 8	6 8	...	...	14 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	8 0	8 0
Nowong	8 0	8 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	200 0	200 0	8 0	8 0
Sibsagar . . . . .	...	...	...	...	6 0	6 0	20 0	20 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	120 0	120 0	8 0	8 0
Lakhimpur . . . . .	...	...	...	...	6 0	6 0	20 0	20 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	8 0	8 0

[illegible]

j In sub-divisions retail prices of salt per rupee are :—Jhenidah 9 sers, Magoora and Bongong 10 sers, and Narail 7½ sers.
k In sub-divisions retail prices of salt per rupee are :—Culna 10 sers, Cutwa 9-15 sers, and Raneerunge 10-4 sers.
l At Rampore Haut retail price of salt 10-8 sers per rupee.
m In sub-divisions retail prices of salt per rupee are :—Lalbagh 9 sers, Kandi and Jungipore 10 sers.
n At Serajunge retail price of salt 10 sers per rupee.
o In sub-divisions retail prices of salt per rupee are :—Nilphamari 10 sers, Gaibanda 7-8 sers and Kurigram 9 sers.
p At Fallacotta in Alipore sub-division retail price of salt 8 sers per rupee.
q At Sliguri retail price of salt 8 sers per rupee.
r At Bhudruck retail price of salt 9 sers per rupee.
s At Govindpore retail price of salt 10 sers per rupee.

* None in market.

a In sub-divisions retail prices of salt per rupee are :— Patuakhali and Bhola 8 sers, and Pirozepore 9 sers.

b At Cox's Bazar retail price of salt 8 sers per rupee.

c In sub-divisions retail prices of salt per rupee are :— Manickgunge 9 sers, Moonshigunge 8-14 sers, and Naraingunge 10 sers.

d In sub-divisions retail prices of salt per rupee are :— Kishoregunge, Jamalpore and Sherpore 8 sers, Attea 10 sers, and Netrokona 9 sers.

e In sub-divisions retail prices of salt per rupee are :— Sathira 9-13 sers and Bagirhat 8 sers.

f In sub-divisions retail prices of salt per rupee are :— Baraset and Basirhat 9 sers, Diamond Harbour (at Kalphat) 8 sers, Barrackpore 9-2 sers and Dum-Dum 10 sers.

g In sub-divisions retail prices of salt per rupee are :— Ghattal 10-12 sers, Tumlook 8 sers, and Contai 10-8 sers.

h In sub-divisions retail prices of salt per rupee are :— Serampore 11 sers and Jehanabad 10 sers.

i In sub-divisions retail prices of salt per rupee are :— Kooiltea, Chooadanga and Ranighat 10 sers, and Meherpore 10-8 sers.

† Unhusked.

‡ Not available.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1888—continued.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine coracana</i>).		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, THUR, KADALAY OR SUNAGA (<i>Cicer ariselinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR OR THUR CADIAN PEX (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.	
	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.
Bengal—continued.																										
Behar, south—																										
Monghyr	15 12	13 15	21 0	13 15	14 11	12 9	17 13	16 12	21 0	...	...	...	16 13	...	10 8	...	19 2	18 5	18 9	18 9	18 14	18 5	168 0	168 0	9 8	9 8
Gya	13 8	13 8	16 0	15 4	9 8	9 8	15 8	15 8	...	...	...	...	...	...	14 4	...	17 0	16 0	...	...	...	...	200 0	200 0	9 0	9 0
Patna	16 4	17 0	20 0	19 8	11 0	11 8	16 0	17 5	18 0	...	...	...	...	...	15 8	...	18 0	19 8	21 8	...	22 0	22 0	130 0	130 0	10 0	10 0
Shahabad	15 8	14 8	18 4	18 0	10 0	9 0	15 8	15 8	...	...	...	...	...	...	...	...	18 0	19 8	...	...	14 0	13 8	160 0	160 0	10 0	10 0
Behar, north—																										
Patna	14 0	14 0	...	...	14 0	14 0	16 0	16 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	16 0	16 0	200 0	200 0	9 0	9 0
Bhagalpur	15 2	15 12	12 10	12 10	15 2	15 2	15 2	15 2	...	...	...	...	...	...	...	...	16 11	16 1	18 4	18 4	17 10	17 10	189 0	189 0	10 1	10 1
Durbhanga	12 0	12 0	20 15	18 0	10 2	11 8	14 5	15 0	...	...	...	...	19 12	22 0	...	...	17 0	15 8	18 11	18 4	20 15	19 12	157 0	157 0	11 0	11 0
Muzaffarpore	12 0	12 8	...	...	9 0	10 0	12 0	13 0	...	...	...	...	20 0	20 0	15 0	...	16 0	16 0	17 0	19 8	20 0	20 8	160 0	160 0	10 0	10 0
Saran	13 0	13 0	21 8	18 8	8 8	8 8	13 8	13 8	...	...	...	...	23 0	26 0	...	...	15 0	16 0	19 0	21 8	21 0	22 0	160 0	160 0	8 0	8 0
Chumpan	13 0	14 0	21 0	22 0	9 0	9 0	13 8	15 0	...	...	...	...	...	...	...	...	15 0	16 0	19 0	21 8	21 0	22 0	160 0	160 0	8 0	8 0
N.-W. Provinces—																										
Eastern—																										
Mirzapur	13 0	12 8	18 0	17 0	8 0	8 0	12 0	12 8	17 0	16 4	16 8	15 7	17 9	17 9	13 12	13 12	15 0	16 13	17 14	17 14	16 13	16 13	100 0	100 0	10 0	10 0
Benares	13 15	13 15	16 2	16 2	9 12	9 12	14 10	14 10	11 9	11 9	11 9	15 7	20 9	20 9	15 7	15 7	17 6	17 6	18 0	18 0	19 0	19 0	154 8	154 8	9 10	9 10
Ghazipur	14 0	14 0	18 0	18 0	7 0	7 0	14 0	14 0	...	...	...	...	...	...	...	...	20 0	21 0	...	...	19 0	19 0	140 0	140 0	8 0	8 0
Jaunpur	14 0	14 8	17 0	18 8	7 0	7 0	14 0	14 0	...	...	...	...	...	...	...	...	20 0	21 0	...	...	19 0	19 0	140 0	140 0	8 0	8 0
Allahabad	12 8	12 8	17 0	17 0	8 0	8 0	13 0	13 0	19 0	19 0	16 8	16 0	...	...	...	...	16 0	16 4	16 0	16 0	14 0	14 0	160 0	160 0	10 0	10 0
Central—																										
Banda	14 8	16 0	15 12	16 0	8 0	8 0	12 8	12 8	17 0	16 0	17 0	15 0	...	...	12 0	12 0	16 0	17 8	...	...	13 0	14 0	160 0	160 0	10 0	10 0
Fatehpur	13 0	13 8	15 0	16 0	11 8	12 0	12 4	13 0	18 0	18 0	15 8	15 8	...	...	...	...	14 8	16 0	...	...	13 0	14 0	160 0	160 0	10 0	10 0
Hamirpur	14 14	16 0	16 4	17 13	9 0	9 0	10 0	10 0	19 0	19 0	15 7	17 4	...	...	...	...	16 0	17 0	...	...	18 6	20 4	140 0	140 0	10 13	10 13
Jalaun	14 0	15 0	17 0	18 0	9 0	9 0	10 0	10 0	18 0	18 0	16 0	17 0	...	...	16 0	16 0	16 0	17 0	18 0	18 0	17 0	17 0	140 0	140 0	11 0	11 0
Cawnpore	14 4	15 0	17 0	18 0	9 0	9 0	10 0	10 0	18 0	18 0	16 0	17 0	...	...	16 0	16 0	16 0	17 0	18 0	18 0	17 0	17 0	140 0	140 0	11 0	11 0
Etawah	15 4	15 2	17 8	17 8	6 8	6 8	10 0	10 0	18 12	19 4	18 4	18 4	15 0	15 8	14 0	14 0	18 12	19 8	18 0	18 0	18 0	18 0	120 0	120 0	11 0	11 0
Etah	13 8	14 0	17 0	17 4	6 8	6 8	10 0	10 0	18 12	19 4	18 4	18 4	15 0	15 8	14 0	14 0	18 12	19 8	18 0	18 0	18 0	18 0	120 0	120 0	11 0	11 0
Mamuri	14 0	14 0	17 0	17 0	4 8	4 8	14 0	14 0	18 0	18 0	15 6	16 8	...	...	...	...	14 0	13 8	19 6	20 8	16 0	17 0	160 0	160 0	10 10	10 10
Etah	14 12	15 12	19 0	19 0	8 8	8 8	12 8	12 8	16 0	16 0	16 0	16 0	...	...	15 0	16 0	22 0	23 0	20 0	20 0	13 12	15 0	120 0	120 0	11 4	11 4
Western—																										
Lalitpur	13 4	13 12	17 0	18 0	9 8	9 8	12 0	12 0	15 0	16 8	12 0	13 0	20 0	20 0	15 0	15 0	16 0	16 0	16 0	18 0	11 8	10 12	160 0	160 0	10 0	10 0
Jhansi	14 4	14 4	19 0	19 0	7 8	7 8	11 8	11 8	17 2	17 2	15 4	15 4	...	...	...	...	16 6	17 14	20 4	20 4	...	...	180 0	180 0	10 8	10 8
Agra	13 8	13 8	18 8	18 8	5 0	5 0	9 0	9 0	16 8	17 0	15 0	15 0	...	...	17 0	17 0	21 0	21 0	20 0	20 0	14 0	14 8	100 0	100 0	12 0	12 0
Muttra	13 8	14 0	19 0	20 0	7 8	7 8	11 8	11 8	19 0	19 0	16 0	16 0	...	...	12 0	12 0	21 8	22 8	19 8	19 8	24 0	24 0	120 0	120 0	11 8	11 8
Aligarh	14 8	14 12	19 10	21 0	5 10	5 10	7 4	7 4	21 0	21 0	19 6	16 8	...	...	15 0	15 0	21 8	22 8	21 12	21 12	25 0	26 0	130 0	130 0	12 0	12 0
Bulandshahr	14 12	15 8	20 0	20 0	7 0	7 0	11 0	11 0	18 0	18 0	16 8	16 8	...	...	16 0	16 0	21 8	22 8	20 0	21 0	16 0	16 0	140 0	140 0	11 4	11 4
Meerut	14 8	14 8	20 0	21 0	6 0	6 0	13 0	13 0	19 0	18 8	16 0	16 0	14 0	14 0	14 0	14 0	21 0	21 8	19 0	19 0	21 0	21 0	95 0	95 0	11 8	13 4
Sub-montane—																										
Balla	14 8	14 4	19 4	19 4	9 5	10 4	15 8	15 8	18 0	18 0	...	...	...	...	13 0	15 0	18 0	18 0	19 4	18 0	19 4	19 4	100 0	100 0	10 6	10 4
Azamgarh	13 4	13 4	15 8	15 8	10 5	10 5	13 4	13 4	...	...	...	...	20 10	20 10	13 4	13 4	16 4	16 4	19 8	19 8	13 4	13 4	177 8	177 8	9 13	9 13
Gorakhpur	13 8	13 8	18 0	18 0	9 7	9 7	14 0	14 0	18 0	18 0	...	...	19 13	19 13	17 11	17 11	18 0	18 0	18 14	18 14	21 0	21 0	140 0	140 0	10 3	10 3
Basti	16 12	17 0	21 0	21 0	8 8	8 8	13 8	13 8	19 0	19 0	17 8	17 8	...	...	23 0	23 0	18 0	18 0	20 0	20 0	21 0	21 0	160 0	160 0	11 0	11 0
Shahdol	15 0	15 4	20 0	21 0	8 8	8 8	13 8	13 8	19 0	19 0	17 8	17 8	...	...	23 0	23 0	18 0	18 0	20 0	20 0	21 0	21 0	160 0	160 0	11 0	11 0

[illegible]

* No sale.
† In sub-divisions retail prices of salt per rupee are :—Begusarai 9-4 sers and Jamui 9 sers.
‡ In sub-divisions retail prices of salt per rupee are :—Aurangabad 9-8 sers and Nowada 8 seers.
§ In sub-divisions retail prices of salt per rupee are :—Buxar and Sasseram 10 sers, and Bhabooa 9-8 sers.
|| In Kissenungee and Arareah sub-division retail price of salt to seers per rupee.
¶ For unhusked grain.
⌘ In sub-divisions retail prices of salt per rupee are :—
• No sale.
⌘ In sub-divisions retail prices of salt per rupee are :—
• No sale.
⌘ In sub-divisions retail prices of salt per rupee are :—
• No sale.

† For husked grain.
‡ Nine pies per bundle.
§ In Hapiore and Sitamarhi sub-divisions retail price of salt to sers per bundle.
|| At Bettiah retail price of salt to sers per rupee.
⌘ In sub-divisions retail prices of salt per rupee are :—Madhubani 10 sers and Tajpore 11 sers.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1888—continued.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine coracana</i>).		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR OR THUR CADIAN PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.	
	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Hissar	17 0	17 0	21 0	22 0	10 0	10 0	23 0	24 0	22 0	22 0	18 0	17 0	10 0	10 0	16 0	20 0	24 0	23 0	18 0	17 0	12 0	12 0	85 0	85 0	11 0	11 0
Ferozepore	17 0	16 0	25 0	24 0	10 0	8 0	23 0	24 0	20 0	20 0	19 0	15 0	10 0	8 0	20 0	20 0	20 0	20 0	24 0	22 0	12 0	12 0	100 0	100 0	13 0	12 8
Montgomery	15 0	15 0	20 0	20 0	9 0	9 0	20 0	18 0	18 0	18 0	15 0	15 0	10 0	9 0	20 0	20 0	20 0	20 0	18 0	16 0	12 0	12 0	200 0	200 0	11 0	11 0
Central—																										
Gurgaon	17 0	17 0	23 0	23 0	10 0	10 0	22 0	22 0	22 0	22 0	18 0	18 0	10 0	10 0	11 0	14 0	23 0	23 0	18 0	18 0	22 0	22 0	130 0	130 0	11 0	11 0
Delhi	15 0	15 0	21 0	22 0	12 0	12 0	20 0	20 0	20 0	20 0	16 0	16 0	12 0	12 0	11 0	14 0	22 0	22 0	21 0	21 0	23 0	23 0	70 0	70 0	10 0	10 0
Rohtak	16 0	16 0	20 0	20 0	11 0	11 0	25 0	24 0	20 0	20 0	19 0	19 0	12 0	12 0	17 0	17 0	24 0	24 0	17 0	17 0	20 0	20 0	120 0	120 0	11 0	11 0
Karnal	17 0	16 0	24 0	23 0	8 0	8 0	23 0	25 0	25 0	25 0	17 0	17 0	22 0	22 0	20 0	20 0	21 0	21 0	24 0	24 0	22 0	22 0	100 0	100 0	10 8	10 8
Lahore	15 0	15 0	24 0	22 0	10 0	10 0	24 0	25 0	25 0	25 0	14 0	14 0	10 0	10 0	20 0	20 0	21 0	21 0	21 0	21 0	12 0	12 0	100 0	100 0	12 0	12 0
Sub-montane—																										
Umballa	18 0	18 0	23 0	24 0	12 0	12 0	22 0	22 0	22 0	22 0	16 0	16 0	20 0	20 0	12 0	12 0	25 0	25 0	23 0	23 0	16 0	16 0	130 0	130 0	12 0	12 0
Ludhiana	19 0	19 0	25 0	26 0	11 0	11 0	24 0	25 0	25 0	25 0	22 0	22 0	16 0	16 0	20 0	20 0	25 0	25 0	24 0	24 0	14 0	14 0	110 0	110 0	12 8	12 8
Jullundur	18 0	18 0	24 0	24 0	8 0	8 0	24 0	24 0	24 0	24 0	18 0	18 0	16 0	16 0	20 0	20 0	22 0	22 0	26 0	26 0	13 0	13 0	100 0	100 0	12 8	12 8
Hoshiarpur	18 0	18 0	24 0	23 0	12 0	12 0	23 0	24 0	24 0	24 0	16 0	16 0	13 0	13 0	12 0	12 0	22 0	22 0	23 0	23 0	8 0	8 0	120 0	120 0	13 0	13 0
Gudaspur	17 0	17 0	22 0	22 0	11 0	11 0	22 0	22 0	22 0	22 0	14 0	14 0	10 0	10 0	18 0	19 0	22 0	22 0	22 0	22 0	13 0	13 0	90 0	90 0	13 0	13 0
Amritsar	17 0	17 0	23 0	23 0	10 0	10 0	16 0	16 0	16 0	16 0	15 0	15 0	24 0	24 0	8 0	8 0	18 0	18 0	16 0	16 0	12 0	12 0	65 0	65 0	9 8	9 8
Hills—																										
Simla	13 0	13 0	17 0	16 0	10 0	10 0	12 0	13 0	13 0	13 0	10 0	10 0	24 0	24 0	8 0	8 0	15 0	15 0	16 0	16 0	12 0	12 0	100 0	100 0	10 0	10 0
Kangra	13 0	13 0	17 0	16 0	10 0	10 0	12 0	13 0	13 0	13 0	10 0	10 0	24 0	24 0	8 0	8 0	15 0	15 0	16 0	16 0	12 0	12 0	100 0	100 0	10 0	10 0
North-western—																										
Shikote	17 0	17 0	24 0	24 0	13 0	13 0	23 0	23 0	23 0	23 0	21 0	21 0	10 0	10 0	25 0	30 0	22 0	22 0	21 0	21 0	12 0	12 0	160 0	160 0	13 0	13 0
Gufranwala	16 0	16 0	23 0	23 0	11 0	9 0	21 0	21 0	21 0	21 0	12 0	12 0	10 0	10 0	10 0	10 0	20 0	20 0	19 0	19 0	8 0	8 0	90 0	90 0	13 0	13 0
Gufrat	17 0	16 0	22 0	21 0	9 0	9 0	20 0	20 0	20 0	20 0	18 0	18 0	10 0	10 0	12 0	12 0	20 0	20 0	20 0	20 0	11 0	11 0	120 0	120 0	13 0	13 0
Jhelum	16 0	16 0	22 0	23 0	11 0	11 0	21 0	21 0	21 0	21 0	19 0	18 0	10 0	10 0	16 0	16 0	19 0	19 0	20 0	20 0	13 0	13 0	160 0	160 0	14 0	13 0
Rawalpindi	15 0	15 0	21 0	20 0	10 0	9 0	22 0	22 0	22 0	22 0	17 0	16 0	10 0	10 0	12 0	12 0	19 0	19 0	18 0	16 0	17 0	18 0	90 0	90 0	13 8	13 8
Hazara	12 0	13 0	17 0	18 0	10 0	11 0	23 0	23 0	23 0	23 0	12 0	12 0	10 0	10 0	12 0	12 0	15 0	15 0	15 0	15 0	11 0	11 0	80 0	80 0	11 0	11 0
Peshawar	14 0	14 0	21 0	21 0	10 0	11 0	16 0	16 0	16 0	16 0	15 0	14 0	10 0	10 0	19 0	20 0	17 0	16 0	19 0	19 0	23 0	23 0	100 0	100 0	39 0	41 0
Kohat	13 0	13 0	19 0	18 0	11 0	11 0	16 0	17 0	17 0	17 0	16 0	16 0	10 0	10 0	15 0	15 0	15 0	15 0	18 0	15 0	11 0	11 0	166 0	166 0	56 0	56 0
Western—																										
Shahpur	16 0	16 0	22 0	20 0	9 0	9 0	22 0	22 0	22 0	22 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	10 0	10 0	240 0	240 0	13 0	13 0
Jhang	16 0	16 0	25 0	24 0	10 0	10 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	16 0	16 0	17 0	17 0	17 0	17 0	10 0	10 0	240 0	240 0	12 0	12 0
Moolan	14 0	14 0	21 0	21 0	10 0	10 0	20 0	20 0	20 0	20 0	17 0	17 0	8 0	8 0	8 0	8 0	19 0	19 0	20 0	20 0	11 0	11 0	60 0	60 0	40 0	40 0
Bannu	14 0	15 0	23 0	21 0	8 0	8 0	21 0	20 0	20 0	20 0	18 0	18 0	15 0	15 0	5 0	5 0	17 0	17 0	15 0	13 0	11 0	11 0	112 0	112 0	42 0	40 0
D. I. Khan	14 0	14 0	24 0	22 0	12 0	12 0	17 0	16 0	16 0	16 0	18 0	18 0	15 0	15 0	5 0	5 0	17 0	17 0	15 0	13 0	11 0	11 0	110 0	110 0	42 0	40 0
Muzaffargarh	15 0	15 0	24 0	22 0	10 0	10 0	17 0	16 0	16 0	16 0	18 0	18 0	15 0	15 0	5 0	5 0	17 0	17 0	15 0	13 0	11 0	11 0	110 0	110 0	42 0	40 0
D. G. Khan	15 0	14 0	21 0	21 0	10 0	10 0	17 0	16 0	16 0	16 0	18 0	18 0	15 0	15 0	5 0	5 0	16 0	17 0	15 0	13 0	11 0	11 0	75 0	75 0	27 0	27 8
Sind and Baluchistan—																										
Karachi	11 0	11 8	18 0	18 0	8 0	8 0	18 0	18 0	15 0	15 0	13 0	13 0	10 0	10 0	14 0	14 0	14 0	14 0	14 0	14 0	7 0	7 0	90 0	90 0	14 0	14 0
Hyderabad (Gidu Bandar)	11 0	11 8	18 0	19 0	8 0	7 8	18 0	18 0	15 0	15 0	14 8	14 8	10 0	10 0	14 0	14 0	14 0	14 0	14 0	14 0	7 0	7 0	150 0	150 0	11 8	11 8
Thar and Parkar (Umarkot)	12 0	12 0	18 0	18 0	10 0	10 0	18 0	18 0	15 0	15 0	12 0	12 0	10 0	10 0	14 0	14 0	14 0	14 0	14 0	14 0	7 0	7 0	120 0	120 0	12 0	12 0
Sukkur	12 0	12 0	18 0	18 0	10 0	10 0	18 0	18 0	15 0	15 0	12 0	12 0	10 0	10 0	14 0	14 0	14 0	14 0	14 0	14 0	7 0	7 0	160 0	160 0	12 8	12 8
Shikarpur	11 12	11 8	15 8	15 8	8 0	7 12	15 8	15 8	12 8	12 8	10 8	10 8	8 0	8 0	14 0	14 0	14 0	14 0	14 0	14 0	7 0	7 0	140 0	140 0	11 8	11 8

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1888—concluded.

DISTRICTS.	QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.											
	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (<i>Sorghum vulgare</i>).		BAIRA OR CUMBU (<i>Pennisetum typhoides</i>).	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
MADRAS—	S. Ch.		S. Ch.		S. Ch.		S. Ch.		S. Ch.		S. Ch.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
Malabar Coast—												
Malabar	8 10	8 5	...	...	12 10	12 10	13 6	13 6	...	...	20 6	20 6
S. Canara	8 2	8 2	...	...	12 10	12 10	14 13	14 13	...	...	21 13	25 0
South, central—												
Coimbatore	9 13	9 13	...	...	12 10	12 10	13 10	13 10	21 11	22 3	25 6	26 3
Nilgiris	8 8	8 8	...	...	9 10	9 10	11 3	11 3	20 0	21 10	21 10	20 3
Salem	10 3	10 3	...	...	12 11	12 3	14 2	13 3	25 8	23 11	23 0	29 2
Central—												
Bellary	13 6	13 0	...	...	12 5	11 13	14 0	13 8	31 6	20 11	21 3	38 13
Anantapur	11 8	11 8	...	...	12 13	12 13	15 2	15 2	31 6	25 6	26 3	34 0
Cuddapah	12 2	12 2	...	...	11 6	11 6	12 3	12 3	24 5	20 10	23 2	29 5
Kurnool	10 13	11 6	...	...	11 6	11 6	12 3	12 3	21 14	20 10	23 2	29 5
East Coast, north—												
Ganjam	10 5	8 14	...	...	11 5	12 3	12 3	13 0	...	...	...	...
Vizagapatnam	13 0	12 0	...	...	9 8	9 0	10 11	10 3	20 0	20 13	19 13	20 8
Godavari	12 10	11 11	...	...	14 14	15 13	16 0	17 0	23 0	21 2	21 2	25 8
East Coast, central—												
Kistna	10 6	10 6	...	...	13 2	13 2	14 0	14 0	22 2	22 2	20 14	25 8
Nellore	9 14	9 14	...	...	12 14	12 14	14 0	14 0	22 2	22 2	20 14	25 8
East Coast, south—												
Madras	10 10	10 10	...	...	11 10	11 11	13 6	13 3	...	...	...	...
Chingleput	9 6	9 6	...	...	12 3	13 2	16 2	15 0	...	...	...	...
N. Arcot	8 10	8 10	...	...	13 14	13 14	14 2	14 2	...	...	...	...
Tanjore	8 2	8 2	...	...	12 8	12 8	14 14	14 14	20 3	27 0	26 3	35 14
Trichinopoly	8 10	8 10	...	...	11 8	11 8	15 0	15 0	...	...	...	...
Southern—												
Tinnevely	8 8	8 8	...	...	10 11	10 11	12 13	11 10	...	...	...	...
Madura	9 6	8 10	...	...	12 10	11 13	13 8	12 5	25 14	23 8	27 2	26 6
Mysore—												
Mysore	11 0	10 0	...	...	11 0	11 0	12 0	12 0	30 0	30 0	30 0	30 0
Bangalore	10 0	9 8	...	...	9 8	9 8	11 8	10 8	23 0	21 0	33 0	31 1
Kolar	10 0	10 0	...	...	10 0	10 0	13 8	14 0	...	...	...	...
Tumkur	11 0	11 0	...	...	11 0	11 0	13 8	14 0	...	...	...	...
Hassan	10 0	10 0	...	...	10 0	10 0	12 0	12 0	...	...	...	...
Kadur	10 0	10 0	...	...	10 0	10 0	12 0	12 0	...	...	...	...
Shimoga	11 9	10 8	...	...	10 8	10 8	14 11	14 11	33 10	33 10	48 13	47 4
Chitaldrug	12 0	12 0	...	...	10 0	10 0	12 8	12 0	48 0	48 0	55 0	55 0
Coorg—												
Coorg	10 0	8 8	...	...	11 8	11 8	12 0	15 0	...	...	32 8	33 8
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	...	...
	32 0	32 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	...	...

* No sale.

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch).E. J. SINKINSON,
Offr. Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

*Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first ten months of the official year 1888-89, and of the
seventeen preceding years.
(IN THOUSANDS OF RUPEES.)*

FOR THE TEN MONTHS, APRIL TO JANUARY.																										
YEAR.	BENGAL.				BOMBAY.				SINDH.				MADRAS.				BURMA.				TOTAL BRITISH INDIA.				YEAR.	
	On Imports.	On Exports.	Total Revenue.		On Imports.	On Exports.	Total Revenue.		On Imports.	On Exports.	Total Revenue.		On Imports.	On Exports.	Total Revenue.		On Imports.	On Exports.	Total Revenue.		On Imports.	On Exports.	Total Revenue.			
1871-72	8,81	61,03	20,58	90,42	5,40	39,86	3,69	48,95	1,01	1,11	1,72	3,84	3,14	10,40	11,51	25,05	1,32	3,56	13,64	18,52	19,68	1,15,96	1,35,64	51,14	1,86,78	1871-72
1872-73	9,95	57,90	22,76	90,61	4,65	37,28	2,98	44,91	89	1,04	1,73	3,66	3,23	10,13	9,25	22,61	2,51	4,21	23,24	29,96	21,23	1,10,56	1,31,79	59,96	1,91,75	1872-73
1873-74	8,86	56,58	18,46	83,90	5,32	39,74	3,13	48,26	1,11	85	1,02	2,98	3,20	11,79	11,47	26,46	2,70	4,05	18,25	25,00	21,26	1,13,01	1,34,27	52,33	1,86,60	1873-74
1874-75	9,76	65,37	15,03	90,16	5,63	40,48	3,68	49,79	95	76	1,25	2,96	3,10	11,38	11,09	25,57	3,12	5,74	11,68	20,54	22,56	1,23,73	1,46,29	42,73	1,89,02	1874-75
1875-76	10,49	62,56	15,89	88,94	5,92	36,48	4,01	46,41	1,13	90	1,08	3,11	3,65	11,58	9,40	24,63	3,12	4,21	20,07	27,40	24,31	1,15,73	1,40,04	50,45	1,90,49	1875-76
1876-77	10,84	54,88	15,17	80,89	6,93	35,18	94	43,05	1,23	65	25	2,13	4,49	10,10	5,88	20,47	3,47	4,43	15,25	23,15	26,96	1,05,24	1,32,20	37,49	1,69,69	1876-77
1877-78	12,12	68,56	16,89	97,57	7,19	41,50	99	49,68	1,61	79	40	2,80	4,75	7,87	1,85	14,47	4,10	5,22	12,01	21,33	29,77	1,23,94	1,53,71	32,14	1,85,85	1877-78
1878-79	10,99	55,12	16,48	82,59	7,20	38,47	1,88	47,55	1,60	52	23	2,35	4,62	7,98	3,80	16,40	5,51	5,78	16,09	27,38	29,92	1,07,87	1,37,79	38,48	1,76,27	1878-79
1879-80	10,33	50,89	11,32	72,54	7,98	33,47	1,90	43,35	2,64	62	25	3,51	4,28	7,71	6,43	18,42	5,71	5,73	18,99	30,43	30,94	98,42	1,29,36	38,89	1,68,25	1879-80
1880-81	10,89	50,57	12,41	73,87	7,24	46,61	2,07	55,92	4,10	1,06	21	5,37	4,39	8,86	6,38	19,63	3,98	6,81	22,70	33,49	30,60	1,13,91	1,44,51	43,77	1,88,28	1880-81
1881-82	10,88	45,03	14,51	70,42	8,41	40,14	1,53	50,08	3,17	1,09	32	4,53	4,18	8,26	3,95	16,33	5,89	6,73	26,24	38,86	32,53	1,01,19	1,33,72	46,55	1,80,27	1881-82
1882-83	11,82	14	15,42	27,38	8,49	-1,01*	1,53	9,01	2,87	4	49	3,40	4,46	4	3,14	7,64	6,54	7	31,09	37,70	34,18	—72*	33,46	51,67	85,13	1882-83
1883-84	12,03	24	15,79	28,06	8,96	48	1,30	10,74	3,08	4	46	3,58	4,19	7	4,63	8,89	6,43	12	23,96	30,51	34,69	95	35,64	46,14	81,78	1883-84
1884-85	10,48	29	11,48	22,25	9,03	39	1,66	11,08	3,28	5	50	3,83	4,02	6	4,12	8,20	6,39	5	16,71	23,15	33,20	84	34,04	34,47	68,51	1884-85
1885-86	11,17	26	13,28	24,71	9,89	48	1,08	11,45	3,57	6	76	4,39	4,20	10	3,06	7,36	5,26	6	26,33	31,65	34,09	96	35,05	44,51	79,56	1885-86
1886-87	11,52	39	10,89	22,80	10,23	46	1,36	12,05	4,44	9	80	5,33	5,41	17	4,31	9,89	8,13	13	23,36	31,62	39,73	1,24	40,97	49,72	81,69	1886-87
1887-88	10,72	43	14,31	25,46	11,96	47	1,74	14,17	4,02	6	68	4,76	8,37	9	3,75	12,21	7,53	2	24,11	31,66	42,60	1,07	43,67	44,59	88,26	1887-88
1888-89	12,40	5,37	13,32	31,09	12,42	3,28	1,35	17,05	4,63	68	41	5,72	8,82	87	4,29	13,98	7,35	77	16,39	24,51	45,62	10,97	56,59	35,76	92,35	1888-89

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH;
Calcutta, 13th February, 1889.

E. J. SINKINSON,
Offr. Secretary to the Government of India.

GOVERNMENT OF INDIA.
HOME DEPARTMENT.

REPORTS OF THE PROGRESS OF EDUCATION IN INDIA DURING
THE YEAR 1887-88.

No. $\frac{2}{79-89}$.

*Extract from the Proceedings of the Government of India in the Home Department,—
(Education), under date Calcutta, the 11th February 1889.*

READ—

Despatch from Her Majesty's Secretary of State for India, No. 93, dated the 6th September 1888, approving of the suggestion of the Government of India that the general Report on Educational Progress asked for by the Secretary of State in 1885 should be submitted only once in five years, but that in its place an annual Summary of a statistical kind shall be prepared for his information.

Read also—

The several Reports on the Progress of Education in India during the year 1887-88 with the Resolutions and Orders thereon by Local Governments and Administrations.

R E S O L U T I O N .

IN Home Department Resolution No. 199, dated 18th June last, the Governor General in Council reviewed at length the Statistics regarding Education in India for 1885-86 and 1886-87 in connection with the general Report drawn up by Sir Alfred Croft, Director of Public Instruction, Bengal, on the Educational results for the former year. A similar review will be made and published every fifth year, Statistics only with a brief explanation being published for general information in the intermediate years. In publishing for general information the Statistics of Education for 1887-88, His Excellency in Council merely desires to call attention to the most prominent features presented by them without on this occasion further discussing their bearings or significance.

2. There has been an increase in the aggregate number of Public and Private Institutions to which the Educational Reports relate from 127,116 in 1886-87 to 133,125 in 1887-88. The Public Institutions numbered 94,288 in the former and 94,636 in the latter year, so that the augmentation was mainly due to the increased number of Private Institutions which have submitted statistics regarding their working to the Departments of Public Instruction.

3. The percentage of the total population of school-going age which actually attended school in 1887-88 was 11·8 as compared with 10·7 per cent. in 1886-87. On 31st March 1887 there were 3,343,544 pupils on the rolls of the different schools and colleges to which the statistics relate, while by the same date in 1888 the number had risen to 3,460,844. The numbers attending school in 1886-87 were composed of 2,970,859 at Public and of 372,685 at Private Institutions, in 1887-88 of 3,021,721 at Public and 439,123 at Private Institutions. The records of average attendance at Public Institutions show a corresponding improvement, such attendance having risen from 2,798,719 to 2,855,186. Statistics to show the average attendance at Private Institutions are not available. The number of pupils on the rolls of the Arts Colleges rose from 8,764 at the close of 1886-87 to 10,328 at the end of 1887-88, and there was a slight increase, from 2,737 to 2,861, in the

number attending the Professional Colleges. At Secondary Schools there were 441,876 pupils in 1887-88 as compared with 429,093 in 1886-87, while in Primary Schools the figures improved from 2,513,934 to 2,550,384. The Governor General in Council regrets to notice that the numbers at the Training Schools declined from 5,716 to 4,761, while the increase at the other Special Schools—from 11,215 to 11,511—was much slighter than could be desired.

4. Of the pupils under instruction the number engaged in studying English rose from 310,126 to 325,425, the chief increase being in Secondary Schools. The number engaged in studying a Classical language rose from 472,518 to 478,608, while the number studying a Vernacular language only was 3,122,291 as compared with 3,036,593 in 1886-87. Of these students 2,503,680 were attending Primary Schools in 1886-87, and 2,543,983 in 1887-88. The increase was numerically as well as proportionately highest at Private Institutions, where there were 162,593 pupils studying one of the Vernaculars in 1886-87, and 199,528 in 1887-88.

5. If attention be directed to the race and religion of the different pupils in 1887-88, it will be found that there were 2,365,794 Hindus as compared with 2,303,812 in 1886-87; 804,485 Muhammadans as compared with 752,441; 23,160 Europeans and Eurasians as compared with 23,185; 74,498 Native Christians as compared with 60,611, and 203,121 of other classes (including aborigines) as compared with 192,314. The most noticeable feature in the above figures is the sustained increase among Muhammadan pupils. It was distributed over every stage of education but was chiefly noticeable at the Private Schools which were attended by 240,472 pupils, as compared with 195,415 pupils in 1886-87.

6. Of the total number of pupils attending school there were in 1887-88 3,182,643 boys as compared with 3,115,808 in 1886-87. Assuming the number of boys of the school-going age to be 15 per cent. of the population, the percentage of male scholars to the male population of school-going age rose from 19.5 in 1886-87 to 20.0 in 1887-88. The increase during the same period in the number of institutions attended by girls was from 6,674 to 7,012. Of the latter number 4,870 were Public and 2,142 Private Institutions. The number of girls attending the schools rose from 227,736 in 1886-87 to 278,201 in 1887-88: those attending Public Institutions rose from 206,108 to 248,097, and those at Private Institutions from 21,628 to 30,104. The percentage of female pupils to females of a school-going age which was 1.4 in 1886-87 was 1.8 in 1887-88.

7. The total expenditure on Education, which was Rs. 2,52,42,414 in 1886-87, rose to Rs. 2,61,91,280 in 1887-88. Of these sums Rs. 1,98,31,316 in the former and Rs. 2,09,09,809 in the latter year were directly devoted towards Public Instruction. The expenditure on Arts Colleges rose from Rs. 16,48,595 to Rs. 18,02,438, that on Professional Colleges from Rs. 5,99,948 to Rs. 7,20,674, and that on Training Schools from Rs. 5,44,178 to Rs. 5,66,146. The chief expenditure is on the Secondary and Primary Schools, and the amount spent on the former rose from Rs. 80,95,295 in 1886-87 to Rs. 86,27,117 in 1887-88, and that on the latter from Rs. 81,24,481 to Rs. 83,88,897. There was a decline in the expenditure on Special Schools other than Training Schools, from Rs. 8,18,819 to Rs. 8,04,537. The indirect expenditure upon Education, in which are included charges on account of Direction, Inspection, Scholarships and Buildings, declined from Rs. 54,11,098 in 1886-87 to Rs. 52,81,471 in 1887-88. This decrease was mainly due to the reduction of the expenditure on buildings.

8. This expenditure was met from Provincial and Local funds, from Municipal revenues, from Fees and from miscellaneous sources

such as Endowments. Provincial revenues are shewn in the annexed statements to have contributed Rs. 72,93,575 towards Education in 1887-88 as compared with Rs. 85,61,249 in 1886-87. But besides the sum thus shown as directly contributed by Provincial revenues, a sum of Rs. 9,26,972 was transferred from Provincial to Local Board revenues in Bengal, while smaller transfers of the same kind were effected in other provinces. The contraction in Provincial expenditure is thus for the most part nominal, but some true economies were effected which is satisfactory. The expenditure from Local Funds which in 1886-87 amounted to Rs. 37,14,579 rose in 1887-88 to Rs. 46,41,551, the rise being chiefly noticeable in the expenditure on those forms of education on which Provincial expenditure was contracted. Thus Local Bodies increased their expenditure on Secondary Education from Rs. 5,44,012 to Rs. 7,45,002, and on Primary Education from Rs. 21,43,321 to Rs. 26,06,392. The expenditure on Special Schools from Local Funds fell from Rs. 1,61,093 to Rs. 1,45,823, of which Rs. 1,20,704 were expended on training schools for masters. The Governor General in Council trusts to see shortly a further development of the interest of Local Bodies in Special Schools. The expenditure of Municipal Funds on Education was Rs. 12,94,317 in 1887-88 as compared with Rs. 12,05,984 in 1886-87.

9. There remains the contribution towards expenditure on Education from the fees paid by scholars and miscellaneous sources, including endowments for expenditure on education. Fees which in 1886-87 aggregated Rs. 65,29,958 reached Rs. 72,94,093 in 1887-88. The amount of fees paid at the Arts and Professional Colleges rose from Rs. 4,73,268 to Rs. 6,20,457, those paid at Secondary Schools from Rs. 31,89,378 to Rs. 36,01,610, and those paid at Primary Schools from Rs. 23,86,832 to Rs. 25,03,381. The income from miscellaneous sources which in 1886-87 was Rs. 52,30,644 was in 1887-88 Rs. 56,07,744.

10. The Statistics summarized above exhibit, in the opinion of the Government of India, proof of satisfactory progress, and indicate that the business of the Departments of Public Instruction was during 1887-88 generally conducted in an efficient manner. The Governor General in Council notices with pleasure the attention that appears to have been paid to the promotion of Primary Education, and he trusts that in this direction the efforts of Local Governments will be steadily increased and sustained.

ORDER.—Ordered, that copy of the above Resolution be forwarded

Madras.	Central Provinces.
Bombay.	Burma.
Bengal.	Assam.
North-Western Pro-	Coorg.
vinces and Oudh.	Hyderabad.
Punjab.	

to the Local Governments and Administrations marginally noted, and to the Revenue and Agricultural Department for information.

Ordered also, that the Resolution be published in the Supplement to the *Gazette of India*.

(True Extract.)

A. P. MacDONNELL,

Secretary to the Government of India.

Return of Colleges, Schools, and Scholars in the several Provinces comprised in British India for the official year 1887-88.

CLASS OF INSTITUTION.		PUBLIC INSTITUTIONS.																									Grand total of public institutions.	Grand total of scholars on 31st March.	NUMBER OF SCHOLARS ON THE 31ST MARCH LEARNING			CLASSIFICATION OF SCHOLARS ON THE 31ST OF MARCH ACCORDING TO RACE OR CREED.						REMARKS.			
		UNDER PUBLIC MANAGEMENT.												UNDER PRIVATE MANAGEMENT.															English.	A classical language.	A vernacular language.	Europeans and Eurasians.	Native Christians.	Hindus.	Muhammadans.	Others.					
		Maintained by the Department.				Maintained by Local Fund and Municipal Boards.				Maintained by Native States.				Maintained by other Departments of Government or in other ways.				Aided by the Department or by Local Fund or Municipal Boards.				Unaided.																			
		Number of institutions.	Number of scholars on the rolls on 31st March.	Average number on the rolls monthly during the year.	Average daily attendance.	Number of institutions.	Number of scholars on the rolls on 31st March.	Average number on the rolls monthly during the year.	Average daily attendance.	Number of institutions.	Number of scholars on the rolls on 31st March.	Average number on the rolls monthly during the year.	Average daily attendance.	Number of institutions.	Number of scholars on the rolls on 31st March.	Average number on the rolls monthly during the year.	Average daily attendance.	Number of institutions.	Number of scholars on the rolls on 31st March.	Average number on the rolls monthly during the year.	Average daily attendance.	Number of institutions.	Number of scholars on the rolls on 31st March.	Average number on the rolls monthly during the year.	Average daily attendance.																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36						
UNIVERSITY EDUCATION.																																									
Arts Colleges.																																									
English		24	3,153	3,127	2,765	4	103	109	94	2	85	77	72	1	30	27	22	42	3,608	3,608	3,201	23	2,376	2,137	1,703	96	9,656	9,599	6,238	2,176	(a)	136	(a)	303	(a)	8,111	(a)	495	(a)	335	(a) No returns for 6 pupils in Bengal.
Oriental		1	437	451	443	...	...	...	...	...	...	...	...	1	133	140	128	1	100	97	85	...	...	...	...	3	672	71	582	90	...	...	...	...	537	123	12		
Colleges and Departments of Colleges for Professional Training.																																									
Law		9	570	592	475	...	...	...	...	...	...	...	...	1	75	63	56	1	81	74	54	5	1,064	512	794	16	1,790	1,568	...	...	...	15	19	1,605	99	52			
Medicine		3	512	538	537	...	...	...	...	...	...	...	...	1	61	69	58	...	...	...	...	...	...	...	...	4	573	440	...	...	...	144	58	247	19	105			
Engineering		3	290	316	290	...	...	...	...	...	...	...	...	1	174	174	174	...	...	...	...	...	...	...	...	4	464	270	...	...	...	94	5	312	29	24			
Teaching		1	10	11	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	10	...	...	...	...	2	1	7	...	...			
Agriculture		1	24	24	23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	24	...	...	...	...	1	3	19	...	1			
TOTAL UNIVERSITY EDUCATION .		48	4,996	5,049	4,513	4	103	109	94	2	86	77	72	5	475	473	438	44	4,689	3,869	3,341	28	3,440	2,649	2,497	125	13,189	11,948	6,820	2,266	(d)	392	(d)	389	(d)	11,138	(d)	735	(d)	599	
SCHOOL EDUCATION, GENERAL.																																									
Secondary Schools.																																									
For Boys { English		190	36,826	36,430	39,744	863	42,111	42,987	35,911	65	5,690	5,439	4,592	6	1,323	1,220	1,038	1,286	142,208	136,827	111,248	452	55,831	53,425	43,253	2,362	283,996	242,077	80,150	218,321	(b)	9,475	(b)	12,543	(b)	214,481	(b)	15,139	(b)	11,080	(b) Ditto 291 ditto.
Vernacular		50	4,525	4,220	3,247	677	61,753	60,569	49,995	...	...	...	...	1	57	65	50	1,010	56,662	53,102	41,831	125	7,925	7,306	5,614	1,834	132,232	9,661	12,609	130,733	3	460	102,204	26,566	3,289				
For Girls { English		4	453	428	317	3	254	230	184	2	276	248	247	178	12,111	11,766	9,765	9	716	665	613	196	13,816	13,131	977	3,570	(c)	9,561	(c)	2,440	(c)	709	(c)	13	(c)	782	(c) Ditto 296 ditto.
Vernacular		21	1,721	1,841	1,417	10	651	671	398	...	...	...	...	...	...	...	...	116	9,394	9,228	7,253	2	60	88	77	140	11,835	2,010	163	11,666	1	3,941	7,455	250	176				
TOTAL SECONDARY SCHOOLS .		265	43,625	42,019	35,225	1,053	105,169	104,457	85,398	65	5,690	5,439	4,592	9	1,556	1,533	1,335	2,390	220,375	210,863	170,754	580	64,561	61,484	49,557	4,571	441,876	267,783	93,800	364,500	(d)	19,052	(d)	19,373	(d)	324,849	(d)	61,768	(d)	16,227	(d) Ditto 587 ditto.
Primary Schools.																																									
For Boys		947	50,087	49,616	35,974	13,923	636,623	619,201	468,302	1,815	102,351	98,033	73,493	3	162	168	141	53,788	1,347,769	1,249,942	1,023,861	15,434	278,577	266,369	223,416	84,920	2,416,569	35,893	134,409	2,410,210	1,619	41,356	1,743,627	478,637	150,336						
For Girls		99	4,285	4,166	2,920	756	28,394	27,312	18,191	157	8,801	8,359	5,050	...	...	...	...	3,992	84,830	80,183	60,928	384	8,145	7,748	6,051	4,488	134,815	3,156	3,572	133,773	1,522	10,051	96,098	19,546	7,588				
TOTAL PRIMARY SCHOOLS .		1,046	54,372	53,812	38,894	14,679	665,017	646,513	486,393	1,982	111,212	106,272	78,552	3	162	168	141	55,880	1,432,599	1,330,122	1,084,789	15,818	287,022	264,117	229,467	89,408	2,550,384	38,050	137,981	2,543,983	3,141	51,417	1,839,725	498,183	157,916						
SCHOOL EDUCATION, SPECIAL.																																									
Training Schools for Masters .		44	2,244	2,183	1,905	43	1,171	1,217	1,098	2	84	88	71	...	...	...	...	12	498	495	430	4	57	62	58	105	4,054	394	1,541	4,190	1	535	2,744	453	321				
Training Schools for Mistresses		7	208	191	162	3	33	29	26	2	34	26	22	...	...	...	...	17	416	421	391	1	16	14	13	30	707	204	24	681	43	431	179	32	22				
Schools of Art		4	794	816	567	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	794	...	...	...	81	86	42	544	54	68			
Law Schools . . . . .		...	...	...	...	...	...	...	...	...	...	...	...	1	68	60	52	...	...	...	...	1	8	8	7	2	76	56	...	20	2	...	55	14	5				
Medical Schools		8	846	812	790	2	49	41	38	...	...	...	...	2	286	305	284	...	...	...	...	2	138	115	88	14	1,319	158	...	851	38	98	916	256	31				
Engineering and Surveying Schools.		12	512	535	435	2	33	31	23	...	...	...	...	1	57	59	57	...	...	...	...	...	...	...	...	15	612	107	...	458	36	37	298	32	209				
Industrial Schools		13	306	298	237	11	562	547	393	2	104	91	65	...	...	...	...	34	1,477	1,481	1,272	13	309	297	247	73	2,758	525	8	1,021	110	682	1,314	500	151				
Other Schools		207	2,225	2,159	1,765	6	95	93	54	5	...	...	...	43	2,647	1,911	1,509	17	380	311	220	11	605	538	425	289	5,952	1,060	1,653	3,700	112	14	3,735	2,006	85				
TOTAL SCHOOLS FOR SPECIAL INSTRUCTION		295	7,145	7,005	5,851	67	1,043	1,058	1,632	11	222	205	158	47	3,058	2,336	1,702	80	2,771	2,718	2,315	32	1,133	1,034	835	532	16,272	2,473	3,226	11,924	428	1,839	9,785	3,327	893						
TOTAL OF COLLEGES AND SCHOOLS—PUBLIC INSTRUCTION		1,648	110,038	108,785	84,483	15,803	773,232	753,037	574,577	2,060	117,210	111,993	83,374	64	5,251	4,510	3,616	58,594	1,650,834	1,547,577	1,260,599	16,467	356,156	329,284	282,356	94,636	3,021,721	321,163	241,026	2,022,763	(e)	23,013	(e)	73,038	(e)	2,185,497	(e)	554,013	(e)	175,597	(e) Ditto 593 ditto.
PRIVATE INSTITUTIONS																																									
1.—ADVANCED TEACHING—																																									
(a) Arabic or Persian . . . . .		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(b) Sanskrit . . . . .		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(c) Any other Oriental Classic . . . . .		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2.—ELEMENTARY TEACHING A VERNACULAR ONLY OR MAINLY																																									
Ditto { (a) Arabic or Persian . . . . .		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(b) Sanskrit . . . . .		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3.—ELEMENTARY TEACHING THE KORAN																																									
{ For Boys . . . . .		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
{ For Girls . . . . .		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4.—EUROPEAN AND EURASIAN SCHOOLS NOT CONFORMING TO DEPARTMENTAL STANDARDS																																									
{ For Boys . . . . .		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
{ For Girls . . . . .		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5.—OTHER SCHOOLS NOT CONFORMING TO DEPARTMENTAL STANDARDS																																									
{ For Boys . . . . .		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
{ For Girls . . . . .		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL PRIVATE INSTITUTIONS		38,280	435,123	4,262	236,682	199,528	(e)	147	(e)	1,460	(e)	180,297	240,472	(e)	10,747																										
GRAND TOTAL		133,125	3,460,844	325,425	478,608	3,122,291	23,160	74,498	23,65,794	804,485	193,314																														

EDUCATION—GENERAL TABLE VI.

Return showing the Results of Prescribed Examinations in the several Provinces completed in 1887-88.

[illegible]

Figures defective.

6. Includes 9 middle schools which sent up 25 candidates, of whom 22 passed.

f. Includes 22 vps, primary and 5 middle schools, which sent up 96 and 39 candidates, of whom 24 and 28 passed.

EDUCATION—GENERAL TABLE VII.

Return shewing the Distribution of Local Fund and Municipal Expenditure on Public Instruction in the several Provinces comprised in British India for the official year 1887-88.

OBJECTS OF EXPENDITURE.	EXPENDITURE OF LOCAL FUND BOARDS ON PUBLIC INSTRUCTION.																Total Local Fund Expenditure on Public Instruction.	EXPENDITURE OF MUNICIPAL BOARDS ON PUBLIC INSTRUCTION.																REMARKS.
	IN INSTITUTIONS MAINTAINED BY LOCAL FUND BOARDS.											IN INSTITUTIONS MAINTAINED BY						IN INSTITUTIONS MAINTAINED BY MUNICIPAL BOARDS.											IN INSTITUTIONS MAINTAINED BY					
	Number of Institutions.	Number of scholars on the rolls on the 31st of March.	Average number on the rolls monthly during the year.	Average daily attendance.	Provincial grants.	Local rates or cesses.	Municipal grants.	Fees.	Subscriptions.	Endowments and other sources.	TOTAL.	The Department.	Municipal Boards.	Other Departments.	Private Persons or Associations.	Number of Institutions.		Number of scholars on the rolls on the 31st of March.	Average number on the rolls monthly during the year.	Average daily attendance.	Provincial Grants.	Municipal Rates.	Local Fund Grants.	Fees.	Subscriptions.	Endowments and other sources.	TOTAL.	The Department.	Local Fund Boards.	Private Persons or Associations.	Other Departments of Government or in other ways.	Total Municipal Expenditure on Public Instruction.	Total Expenditure of Local Fund and Municipal Board on Public Instruction.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLII OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total length open.	RECEIPTS FOR WEEK ENDING 21ST JANUARY, 1888.		Total length open.	RECEIPTS FOR WEEK ENDING 19TH JANUARY, 1889.		TOTAL RECEIPTS FROM 1ST APRIL, 1887, TO 21ST JAN., 1888.		TOTAL RECEIPTS FROM 1ST APRIL, 1888, TO 10TH JAN., 1889.		Total Increase in 1888-89.	Total Decrease in 1888-89.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
	<i>State Lines worked by Companies.</i>		<i>R</i>	<i>R</i>		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
2nd Feb., 1889	East Indian	1,514	9,73,135	643	1,514	9,03,309	597	3,63,31,870	571	3,48,06,859	547	...	13,25,011
26th Jan., 1889	Rajputana-Malwa (a).	1,664	3,94,901	237	1,664	4,12,000	248	1,30,27,137	185	1,46,64,922	210	16,37,785	...
26th ditto	Sindia	75	8,423	113	75	8,796	118	3,61,171	115	2,85,794	91	...	75,377
26th ditto	Patna-Gya	57	10,391	182	57	7,910	138	4,07,872	170	3,90,490	163	...	17,382
19th ditto	Bengal-Nagpur (b)	186	31,643	170	293	38,563	132	10,86,192	138	12,60,566	155	1,74,374	...
2nd Feb., 1889	Dildarnagar-Ghazipur	12	1,148	96	12	1,082	90	38,795	77	36,946	73	...	1,849
19th Jan., 1889	Mysore	140	9,657	69	140	10,571	76	4,14,803	70	4,78,997	82	64,194	...
26th ditto	Southern Mahratta(c)	850	61,853	73	854	75,279	88	25,81,852	79	31,44,606	88	5,62,754	...
26th ditto	Indian Midland	42	5,238	125	374	(d)52,802	141	1,33,579	75	(d)5,89,723	93	4,56,144	...
19th ditto	Cuddapah-Nellore	83	3,592	43	83	3,748	45	(e)58,593	38	1,97,422	57	1,38,829	...
19th ditto	Bareilly-Pilibhit	36	1,721	48	36	2,245	62	70,710	48	72,740	49	2,030	...
19th ditto	Lucknow-Sitapur	105	5,909	56	105	4,859	46	1,68,262	38	2,04,520	46	36,258	...
	Sihramau												
	TOTAL	4,764	15,07,611	316	5,207	15,21,224	292	5,46,80,836	279	5,61,33,585	274	14,52,749	...
	<i>State Lines worked by Government.</i>												
26th Jan., 1889	North-Western (f)	2,433	4,51,145	185	2,390	5,08,363	213	1,68,04,763	177	2,05,73,129	205	37,68,366	...
19th ditto	Oudh & Rohilkhand(h)	693	1,58,710	229	692	1,41,383	204	53,75,916	186	54,47,326	187	71,410	...
19th ditto	Wardha Coal	45	18,956	421	45	18,965	421	5,78,517	304	6,73,396	356	94,879	...
26th ditto	Bengal Central	125	11,813	94	125	12,080	97	5,38,539	103	5,75,328	110	36,789	...
26th ditto	Eastern Bengal Railways (g)	645	1,72,445	267	673	1,97,790	294	78,38,170	289	87,47,336	309	9,09,166	...
26th ditto	Nalhati	27	2,011	74	27	1,940	71	72,233	65	79,804	71	7,631	...
26th ditto	Tirhoot	259	36,026	139	273	30,571	112	13,86,099	135	13,02,711	120	...	83,388
26th ditto	Burma	333	99,181	298	441	79,149	179	23,87,427	171	23,92,326	143	4,899	...
26th ditto	Jorhat	28	575	20	31	867	28	42,147	37	50,345	42	8,198	...
26th ditto	Cherra-Companyganj.	7	119	16	7	297	40	9,474	30	7,208	23	...	2,266
	TOTAL	4,595	9,50,981	207	4,704	9,91,405	211	3,50,33,285	188	3,98,48,969	204	48,15,684	...
	<i>Lines worked by Guaranteed Companies.</i>												
26th Jan., 1889	Madras	840	1,50,863	179	840	1,48,197	176	65,97,569	186	68,19,566	193	2,21,997	...
19th ditto	South Indian	654	83,256	127	654	76,877	118	41,44,059	150	44,34,141	161	2,90,682	...
19th ditto	Great Indian Peninsula	1,504	8,14,535	542	1,447	9,10,870	634	3,11,80,912	491	3,27,50,087	521	15,09,175	...
26th ditto	Bombay, Baroda and Central India	461	2,24,146	486	461	3,05,000	662	95,55,625	490	99,33,370	513	3,77,745	...
	TOTAL	3,459	12,72,800	368	3,402	14,46,944	425	5,14,78,165	352	5,39,37,164	377	24,58,999	...
	GRAND TOTAL (GUARANTEED AND STATE)	12,818	37,31,392	291	13,313	39,59,573	297	14,11,92,286	267	14,99,19,718	276	87,27,432	...
	GROSS ESTIMATED EXPENSES							7,34,86,170	139	7,86,40,381	145		
	NET RECEIPTS							6,77,06,116	128	7,12,79,337	131	35,73,221	
	<i>Assisted Companies.</i>												
26th Jan., 1889	Bengal and North-Western	376	36,967	98	376	38,280	102	16,05,104	101	17,92,712	114	1,87,608	...
2nd Feb., 1889	Tarakeshwar	22	5,143	231	22	5,326	239	2,07,212	222	2,17,129	232	9,917	...
19th Jan., 1889	Rohilkhand-Kumaun	67	3,559	53	67	3,613	54	2,65,928	97	2,81,024	102	15,096	...
19th ditto	Dibru-Sadiya	78	6,702	87	78	8,220	105	3,33,516	101	3,52,595	108	19,079	...
	TOTAL	543	52,431	97	543	55,439	102	24,11,760	105	26,43,460	116	2,31,700	...
	<i>Native States.</i>												
26th Jan., 1889	The Nizam's Guaranteed Company	277	34,831	126	310	43,971	142	12,68,798	141	13,91,363	112	1,22,565	...
2nd Feb., 1889	The Gaekwar's	59	3,008	51	59	2,750	47	1,26,283	51	1,08,205	44	...	18,078
2nd ditto	The Gaekwar's Mehsana-Vadnagar	21	969	46	27	950	35	29,807	34	36,239	40	6,432	...
19th Jan., 1889	Bhavnagar-Gondal	193	21,489	111	209	22,970	110	7,90,218	97	8,40,856	100	50,638	...
19th ditto	Junagarh-Porbandar	68	3,023	44	68	2,335	34	1,12,416	39	1,34,338	47	21,922	...
2nd Feb., 1889	Morvi	124	6,233	50	124	7,800	63	2,77,746	53	2,77,075	53	...	671
	TOTAL	742	69,553	94	797	80,776	101	26,05,268	91	27,88,076	86	1,82,808	...

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Katni-Umaria State Railway.

(c) Includes the Bellary-Kistna State Railway.

(d) Includes Bhopal-Itarsi State Railway from 1st January, 1889.

(e) Total receipts from 15th September, 1887, to 21st January, 1888.

(f) Includes the Amritsar-Pathankot and Rajputa-Patiala State Railways.

(g) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.

(h) State from 1st January, 1889.

CALCUTTA,

The 14th February, 1889.

M. C. BRACKENBURY, Major, R.E.,

Under-Secretary.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 9th February, 1889.*—No rain; more rain wanted in Ganjam, Vizagapatam, Cuddapah, Bellary, Trichinopoly, Tinnevely, Coimbatore and Salem. Standing crops generally good, but withering in parts of Coimbatore, Cuddapah and Tinnevely; blighted in parts of Bellary, Chingleput and Coimbatore. Pasture deficient in Coimbatore and parts of Salem. Prices rising in six districts, falling in six, and stationary in others. General prospects favourable except in Ganjam and Coimbatore. Labourers employed on last day of week on Rushikulya works 4,957, Gopalpore Canal, 8,956.

Bombay.—*For week ending 13th February, 1889.*—Slight rain in parts of Karachi and Hyderabad, where standing crops are benefited; late crops in parts of Nasik, three talukas of Surat, four of Poona, two of Ahmednagar, and one of Kanara, and wheat in Broach unsatisfactory; safflower in one taluka of Sholapur, and exotic cotton and wheat in parts of Dharwar blighted. Opium in Baroda good. Harvesting progressing generally; probable outturn of late crops in Ahmednagar from four to ten annas. Fodder scarce, and agricultural stock poor in Khandesh, and parts of Nasik and Kathiawar. Prices rising in one taluka of Nasik.

Bengal.—*For week ending 12th February, 1889.*—More rain fell on the 11th instant throughout Behar, and in parts of South-west and North Bengal, and in Chota Nagpore. The prospects of the *rabi* crops have considerably improved and are now generally reported to be fair, though some damage has been done by the recent hail in places in Behar and North Bengal. In Chota Nagpore, however, the *rabi* crops have already suffered, chiefly from drought, and are not expected to yield more than eight annas on the whole. The poppy and tobacco crops are reported on favourably, and the condition of the spring rice is satisfactory. The ploughing for the autumn crops is steadily progressing, and *cheena* and *mung* are being sown extensively throughout Behar. The sugarcane and potato harvests are proceeding with fair results. The latest report regarding the affected tract in the Patna Division shows that the attendance on the relief works in Chumparun and Mozufferpore has fallen off, the labourers having resorted to the fields, and that the prices everywhere are stationary and the stocks of grain sufficient.

North-Western Provinces and Oudh.—*For week ending 13th February, 1889.*—Light rain fell in most districts during the week. *Rabi* crops promise well. Supplies sufficient. Slight fluctuations in prices. Condition of cattle good.

Punjab.—*For week ending 13th February, 1889.*—Slight rain in Delhi and Amballa Districts. Prices rising in Delhi, falling in Jullundur, Ferozepur, Sialkot, Lahore, and Shahpur, unsettled in Multan and Peshawar, stationary elsewhere. Ploughing for cotton commenced in Lahore. More rain wanted in Hissar and Multan. Prospects of *rabi* crops have been greatly improved by the recent rainfall and are very promising. Stock cattle are generally healthy. Fodder sufficient, except in Hissar, Sialkot, Dera Ismail Khan and in parts of Rawalpindi.

Central Provinces.—*For week ending 13th February, 1889.*—Prospects of winter crops improved in Jabalpur by recent slight rain, otherwise they remain unchanged. Cattle in fair condition.

Burma.—*For week ending 9th February, 1889.*—The crop prospect is generally good. Prices are generally stationary, but there has been a slight rise in

the price of paddy in Akyab, Henzada, Toungoo and Pyinmana, and a slight fall in Tavoy, Shwebo and Lower Chindwin districts.

Assam.—*For week ending 13th February, 1889.*—Slight rain in most districts. Sowing of early rice, gathering of mustard and pressing of sugarcane are in progress. Rain wanted for tea in Sibsagar. Potato sowing in the Khasi Hills continues.

Mysore and Coorg.—*For week ending 13th February, 1889.*—No rain. Standing crops in good condition. Spring paddy sown in parts. Outturn of crops harvested generally favourable. Prices slightly risen in the Shimoga district.

Coffee crop fully picked in Coorg.

Berar and Hyderabad.—*For week ending 13th February, 1889.*—Picking of cotton completed in Berar. Harvesting of other *kharif* crops nearly over. Cutting of *rabi* in progress. Prospects good. Agricultural stock in good condition. Fodder insufficient in some districts. Prices stationary.

No rain in Hyderabad. *Rabi* crops thriving; weeding of *tabi* crops continues; prices stationary.

Central India.—*For week ending 13th February, 1889.*—Rain during the week in Gwalior, Bundelkhand and Baghelkhand. Crops in southern half of Bhopal reported somewhat damaged. Crops in Goona partly damaged by hail. Prices of food grains risen in Neemuch and Barwani, fallen in Manpur. Drinking-water scarce in southern portion of Bhopawar.

Rajputana.—*For week ending 13th February, 1889.*—Favourable rain in Ajmere, Jeypore and Bhurtpore. Agricultural operations satisfactory. Standing crops good. Agricultural stock good, but sickly at some places in Meywar. Prices rising in Meywar.

Nepal.—*For week ending 7th February, 1889.*—Slight rain. Weather foggy. Sowing of potatoes is in progress.

E. C. BUCK,

Secretary to the Government of India.



SUPPLEMENT TO
The Gazette of India.

No. 8. } CALCUTTA, SATURDAY, FEBRUARY 23, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.
Irrigation.

**REVENUE REPORT OF IRRIGATION WORKS IN RAJPUTANA FOR THE
YEAR 1887-88.**

No. 261., dated Calcutta, the 18th February 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Revenue Report of Irrigation Works in Rajputana for the year 1887-88, forwarded with letter No. 3792 S., dated 21st September 1888, from the Secretary to the Agent to the Governor General and Chief Commissioner, Rajputana.

OBSERVATIONS.—The year 1887-88 was a favourable one for the crops in Rajputana, the rainfall was more general and rather heavier than that of the previous year. The results obtained from the Irrigation works were, nevertheless, satisfactory; there was an increase both in area irrigated and in assessments.

2. There was no Capital outlay during the year. The Capital expenditure on the three groups of tanks stood at Rs. 16,46,285 at the end of the year.

3. The following statement shews the actual financial results of the year under review as given in the Revenue Accounts :

TANKS IN	Capital to end of year, including indirect charges.	Gross Revenue.	Working Expenses.	Net Revenue.	Percentage of net Revenue on Capital at end of year.
	Rs.	Rs.	Rs.	Rs.	
Ajmere Sub-Collectorate .	8,78,473	53,156	24,476	28,680	3.26
Beawar "	6,31,668	41,108	13,540	27,568	4.36
Todgurh "	1,36,144	23,940	10,945	12,995	9.54
	16,46,285	1,18,204	48,961	69,243	4.20

These results are less favourable than those of the previous year, the revenue being slightly less and the working expenses being about fifty per cent. higher. The percentage of net revenue on Capital was 5.5 in 1886-87. The decrease in revenue is due to the fact that the Rabi assessments are collected in the year following that of the crop, and the rabi of 1886-87 was not good. The working expenses for the last two years are shewn in the following statement :

	1886-87. Rs.	1887-88. Rs.	Increase. Rs.
Maintenance and extensions	14,903	24,281	9,378
Establishment	16,680	22,490	5,810
Tools and Plant	—289	138	427
Leave and pension allowances	1,163	2,052	889
Total	32,457	48,961	16,504

The increase in working expenses is not fully explained in the report, but it has been ascertained that it is mainly due to the fact that the number of tanks repaired in 1887-88 was 110 as compared with 67 in the previous year. The expenditure is largely in excess of the average of the last three years. The cost of working expenses per acre benefited was Rs. 1.30 as compared with Rs. 1.07 per acre in the previous year.

4. The area benefited by the tanks, that is the area protected as well as that actually irrigated, was 37,625 acres as compared with 30,305 in the previous year. The area was also considerably in excess of the average of the last three years. The increase was both in kharif and rabi crops.

5. The following statement shews the incidence of Revenue and Working Expenses :—

Area actually irrigated	GROSS REVENUE.		WORKING EXPENSES.	
	Amount.	Rate per acre irrigated.	Amount.	Rate per acre irrigated.
	Rs.	Rs.	Rs.	Rs.
24,665	1,18,204	4.7	48,961	1.9

5. The assessments of the year amounted to Rs. 1,26,560 as compared with Rs. 1,14,973 in the previous year. The collections were promptly made ; a sum of Rs. 180 only stood as due at the end of the year.

6. The total estimated value of the crops irrigated in 1887-88 was Rs. 7,80,296 as compared with Rs. 4,43,834 in the previous year.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Agent, Governor General and Chief Commissioner, Rajputana, for information and guidance.

Also that a copy of the Resolution and of the Report be forwarded to the Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department, for information.

Also that a copy of the Resolution and of the Report be forwarded to the Revenue and Agricultural Department, and to the Department of Finance and Commerce, for information.

Also that the Resolution with the statement of general financial results compiled by the Examiner of Public Works Accounts, be published in the Supplement to the *Gazette of India*.

Ordered further, that a copy of this Resolution and of the Report be forwarded to Her Majesty's Secretary of State for India for information.

J. G. FORBES, Colonel, R.E.,
Offg. Depy. Secy. to the Govt. of India.

IRRIGATION BRANCH

PUBLIC WORKS DEPARTMENT.

RAJPUTANA PROVINCE.

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1887-88.

No. 1.—General Abstract of Financial Results shewing the estimated Cost of Construction of Irrigation Works, the Capital Outlay thereon, the Revenue derived therefrom, the Working Expenses and the Interest on the debt incurred in respect of those works.

XXX AND 43—MINOR WORKS AND NAVIGATION.

NAME OF PROJECT.	ESTIMATED COST OF CONSTRUCTION.			CAPITAL OUTLAY.						RECEIPTS DURING THE YEAR 1887-88.			WORKING EXPENSES DURING 1887-88.			NET RESULT EXCLUDING INTEREST (DIFFERENCE BETWEEN REVENUE AND WORKING EXPENSES).				NET RESULT INCLUDING INTEREST.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
	Direct Charges.	Indirect Charges.	Total.	DURING 1887-88.			TO END OF 1887-88.			Water-rates, &c.	Collected with Land Revenue.	Total.	Direct Charges.	Indirect Charges.	Total.	Excess Revenue (surplus).	Excess expenditure (deficit).	RATE PER CENT.		Excess Revenue (surplus).	Excess Expenditure (deficit).	RATE PER CENT.		Excess Revenue (surplus).	Excess Expenditure (deficit).	Of excess revenue.	Of excess expenditure.	Rs.	Rs.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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Tanks in Ajmere Sub-Collectorate	8,99,887	23,296	9,23,183	56	..	—56	8,50,361	28,112	8,78,473	7,749	45,407	53,156	23,435	1,041	24,476	28,680	..	3.26

N.B.—The last five columns are left blank because no interest charges are calculated on such works.

(a) Includes Rs. 7,535 on account of collection and share of District Revenue Establishment charges in the Civil Department.

MOUNT ABU,

W. G. BAYLY,

The 25th July 1888.

Examiner, Public Works Accounts,

Rajputana and Central India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLIII OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 28TH JANUARY, 1888.		Total mean length open.	RECEIPTS FOR WEEK ENDING 26TH JANUARY, 1889.		TOTAL RECEIPTS FROM 1ST APRIL, 1887, TO 28TH JAN., 1888.		TOTAL RECEIPTS FROM 1ST APRIL, 1888, TO 26TH JAN., 1889.		Total Increase in 1888-89.	Total Decrease in 1888-89.	
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.			
State Lines worked by Companies.														
9th Feb. 1889	East Indian	1,514	10,38,687	686	1,514	9,32,009	616	3,73,70,557	574	3,57,38,868	549	...	16,31,68	
9th ditto	Rajputana-Malwa (a)	1,664	3,97,540	239	1,664	4,32,000	260	1,34,24,677	186	1,51,05,325	211	16,80,648	...	
9th ditto	Sindia	75	8,064	108	75	8,055	108	3,69,235	115	2,93,849	91	...	75,38	
9th ditto	Patna-Gya	57	9,796	171	57	7,169	125	4,17,668	170	3,97,659	162	...	20,00	
9th ditto	Bengal-Nagpur (b)	186	40,326	217	293	55,705	190	11,26,518	140	13,16,271	156	1,89,753	...	
9th ditto	Dildarnagar-Ghazipur	12	841	70	12	997	83	39,636	77	37,943	74	...	1,69	
2nd ditto	Mysore	140	9,184	66	140	10,178	73	4,23,874	70	4,89,175	81	65,301	...	
2nd ditto	Southern Mahratta(c)	850	60,455	71	854	71,664	84	26,42,317	79	32,16,270	88	5,73,953	...	
2nd ditto	Indian Midland	42	4,288	102	374	(d)45,570	122	1,37,867	76	(d)6,40,080	95	5,02,213	...	
2nd ditto	Cuddapah-Nellore	83	3,606	43	83	4,119	50	(e) 62,199	39	2,02,017	57	1,39,818	...	
2nd ditto	Bareilly-Pilibhit	36	1,538	43	36	1,923	53	72,248	48	74,416	49	2,168	...	
2nd ditto	Lucknow-Sitapur-Sihramau	105	4,214	39	105	4,956	47	1,72,385	38	2,09,205	46	36,820	...	
TOTAL		4,764	15,78,539	331	5,207	15,74,345	302	5,62,59,181	280	5,77,21,078	274	14,61,897	...	
State Lines worked by Government.														
9th Feb., 1889	North-Western (f)	2,470	3,80,804	154	2,390	4,47,204	187	1,71,85,567	176	2,10,20,333	205	38,34,766	...	
2nd ditto	Oudh & Rohilkhand(g)	693	1,30,882	189	692	1,27,915	185	55,06,798	186	55,66,116	187	59,318	...	
26th Jan., 1889	Wardha Coal	45	21,773	484	45	23,353	519	6,00,290	308	6,96,749	360	96,459	...	
9th Feb., 1889	Bengal Central	125	15,029	120	125	12,090	97	5,53,568	103	5,87,468	109	33,900	...	
9th ditto	Eastern Bengal Railways (h)	645	1,83,827	285	673	1,90,590	283	80,21,997	289	89,45,766	309	9,23,769	...	
9th ditto	Nalhati	27	2,275	83	27	1,952	72	74,508	65	81,840	72	7,332	...	
9th ditto	Tirhoot	259	54,367	210	273	30,232	111	14,40,466	137	13,37,120	120	...	1,03,340	
2nd ditto	Burma	333	98,304	295	441	87,379	198	24,85,731	174	24,79,705	145	...	6,026	
2nd ditto	Jorhat	28	626	22	31	1,003	33	42,773	36	51,348	43	8,575	...	
2nd ditto	Cherra-Companyganj	7	122	16	7	293	39	9,596	30	7,501	23	...	2,093	
TOTAL		4,632	8,88,009	192	4,704	9,22,011	196	3,59,21,294	188	4,07,73,946	204	48,52,652	...	
Lines worked by Guaranteed Companies.														
26th Jan., 1889	Madras	840	1,66,620	198	840	1,63,574	195	67,64,189	186	69,67,160	193	2,02,971	...	
2nd Feb., 1889	South Indian	654	90,924	139	654	93,470	143	42,34,983	150	45,29,158	161	2,94,175	...	
2nd ditto	Great Indian Peninsula	1,504	8,24,528	548	1,447	9,19,646	636	3,20,05,450	493	3,36,74,183	523	16,68,733	...	
9th ditto	Bombay, Baroda and Central India	461	2,46,226	534	461	3,12,000	677	98,01,852	491	1,02,57,323	517	4,55,471	...	
TOTAL		3,459	13,28,308	384	3,402	14,88,690	438	5,28,06,474	353	5,54,27,824	379	26,21,350	...	
GRAND TOTAL (GUARANTEED AND STATE)			12,855	37,94,856	295	13,313	39,85,046	299	14,49,86,949	268	15,39,22,848	274	89,35,899	...
GROSS ESTIMATED EXPENSES			...	...	...	...	...	7,54,82,163	140	8,06,41,946	143	...	...
NET RECEIPTS			...	...	...	...	...	6,95,04,786	128	7,32,80,902	131	37,76,116	...
Assisted Companies.														
9th Feb., 1889	Bengal and North-Western	376	39,473	105	376	41,430	110	16,44,577	101	18,20,198	113	1,75,621	...	
9th ditto	Tarakeshwar	22	6,004	270	22	5,317	239	2,13,216	223	2,22,446	232	9,230	...	
2nd ditto	Rohilkhand-Kumaun	67	3,542	53	67	4,044	60	2,69,470	96	2,85,921	102	16,451	...	
26th Jan., 1889	Dibru-Sadiya	78	7,104	91	78	9,253	119	3,40,619	101	3,61,848	108	21,229	...	
TOTAL		543	56,123	103	543	60,044	111	24,67,882	105	26,90,413	115	2,22,531	...	
Native States.														
2nd Feb., 1889	The Nizam's Guaranteed Company	277	40,983	148	310	48,348	156	13,09,781	141	14,39,711	113	1,29,930	...	
9th ditto	The Gaekwar's	59	3,593	61	59	2,620	45	1,29,876	51	1,10,914	44	...	18,962	
9th ditto	The Gaekwar's Mehsana-Vadnagar	21	837	40	27	800	29	30,644	34	37,119	39	6,475	...	
2nd ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	23,671	123	209	24,822	119	8,13,888	97	8,66,676	100	52,788	...	
2nd ditto	Morvi	68	2,070	30	68	2,676	39	1,14,486	39	1,37,046	47	22,560	...	
9th ditto	Jodhpore	124	8,110	65	124	7,600	61	2,85,856	53	2,84,796	53	...	1,060	
TOTAL		742	79,264	107	797	86,866	109	26,84,531	91	28,76,262	87	1,91,731	...	

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Katni-Umaria State Railway.

(c) Includes the Bellary-Kistna State Railway.

(d) Includes Bhopal-Itarsi State Railway from 1st January, 1889.

(e) Total receipts from 15th September, 1887, to 28th January, 1888.

(f) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(g) State from 1st January, 1889.

(h) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.

CALCUTTA,
The 21st February, 1889.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 16th February, 1889.*—No rain. More rain wanted in Ganjam, Vizagapatam, Tinnevely, Coimbatore and Salem. Standing crops generally good, but withering in parts of Coimbatore, Cuddapah, Anantapur, Bellary and Tinnevely. Pasture deficient in Coimbatore and parts of Salem. Prices rising in nine districts, including four northern, falling in four and stationary in others. General prospects favourable except in Ganjam and Coimbatore. Labourers employed on last day of week on Rushikulya works 5,246, Gopalpore canal 10,003.

Bombay.—*For week ending 20th February, 1889.*—Rain in parts of Sind and Panch Mahals, benefiting crops in Shikarpore and Upper Sind Frontier. Late crops in three talukas of Surat and Poona and one of Kanara and wheat in Broach unsatisfactory; exotic cotton in parts of Dharwar damaged by blight, and gram in parts of Kathiawar by insects. Opium in Baroda good. Harvesting progressing generally; probable outturn of cotton in parts of Kathiawar from eight to ten annas. Fodder scarce in Khandesh and Nasik and parts of Poona, Ahmednagar and Kathiawar.

Bengal.—*For week ending 19th February, 1889.*—More rain is reported to have fallen over the greater part of the Province during the week. None, however, in Orissa. In Calcutta and the neighbourhood a heavy shower fell early this morning (20th). The state of the *rabi* crops is generally reported to be fair, but in Chota Nagpore, where the crops suffered most from the previous drought, the outturn will not exceed eight annas. Some of the *rabi* crops, *viz.*, mustard and pulses, are being gathered. The sugarcane harvest is yielding a fair outturn. The poppy and tobacco crops are promising. The spring rice seedlings are still being transplanted, and are doing well. In Behar *cheena* and *mung* are being sown extensively, and the weather is very favourable for the cultivation of indigo lands. Ploughing for the autumn crops is in steady progress. No further information has been received regarding the afflicted tracts in the Patna Division.

N.-W. P. and Oudh.—*For week ending 20th February, 1889.*—Rain fell everywhere. Some injury to *rabi* crops by rust, but generally they are thriving. Crops ripening and no more rain required. Poppy flourishing. Supplies ample. Prices falling. Condition of cattle good.

Punjab.—*For week ending 20th February, 1889.*—Rainfall good and general throughout the Province. Prices falling in Delhi, Jullundur, Ferozepore, Sialkot and Shahpore; unsettled in Multan and Peshawar; stationary elsewhere. Ploughings for *kharif* commenced in Hissar, Lahore and Shahpur. The crops have been greatly improved by the recent fall of rain, and prospects are very promising. Stock cattle are reported healthy. Fodder sufficient except in Hissar, Dera Ismail Khan and in parts of Multan and Rawalpindi. Poppy weeding commenced in Jullundur.

Central Provinces.—*For week ending 20th February, 1889.*—Showers have fallen in Saugor, Jabalpure and Seoni, and hail in the two former districts. Crops somewhat benefited. Winter crops being harvested. Prospects favourable in southern, but poor in northern and eastern districts.

Burma.—*For week ending 16th February, 1889.*—No rain has fallen during the past week, and crop prospects remain good. The price of paddy has fluctuated a little, showing a rise in Rangoon, Prome, Upper Chindwin, Sagaing and Lower Chindwin, and a fall in Bassein, Thongwa, Henzada, Moulmein and Toungoo.

Assam.—*For week ending 20th February, 1889.*—Weather seasonable. Slight rain in Brahmaputra Valley districts; sowing of summer rice progressing. Gathering of mustard and crushing of sugarcane continue. Potatoes are being sown in the Khasi Hills.

Mysore and Coorg.—*For week ending 20th February, 1889.*—No rain throughout the State of Mysore. Crops in good condition, except in parts of the Kolar district where they require rain. Sowing of spring paddy still continues. Prospects generally fair. Pasturage diminishing in parts of the Kolar and Mysore districts. No material change in prices.

No rain during the week in Coorg.

Berar and Hyderabad.—*For week ending 20th February, 1889.*—Slight hailstorm in Amraoti taluk in Berar. *Rabi* crops are being cut and harvested. Condition good. Prospects favourable. Water sufficient. Fodder insufficient in some districts. Prices risen slightly in some districts.

No rain during the week in Hyderabad. Harvesting of *rabi* crops commenced. Weeding of *tabi* and *paddy* crops continues. Prices stationary.

Central India.—*For week ending 20th February, 1889.*—Slight rain in most parts of Central India. Agricultural operations in Bundelkund reported finished. Prices of food-grains risen in Dhar and Burwani, and fallen in Jhabua and Manpur; steady elsewhere. Where high winds and cloudy weather prevailed, opium crops have been slightly damaged in Rutlam, Jaora and Neemuch. Price of opium high in Bhopal.

Rajputana.—*For week ending 20th February, 1889.*—Good rain at Abu, Kerowlee and Ulwar, and slight at other places. Agricultural operations satisfactory. Standing crops good. Agricultural stock good except in Meywar. Pasturage or fodder sufficient except in Marwar, Kherwara, Meywar and Dholepur. Prices rising in Meywar, falling slightly in Marwar, Jhallawar, Kotah, Kishengurh and Bhurtপুর; steady elsewhere.

Nepal.—*For week ending 14th February, 1889.*—Fair rain. Prospects good.

E. C. BUCK,

Secretary to the Government of India.



SUPPLEMENT TO The Gazette of India.

No. 9.} CALCUTTA, SATURDAY, MARCH 2, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA. PUBLIC WORKS DEPARTMENT. CIVIL WORKS. Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE PUNJAB FOR 1887-88.

No. 29I., dated Calcutta, 22nd February 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter No. 7049 I., dated 21st December 1888, from the Government of the Punjab, forwarding the Revenue Report of Irrigation Works in the Punjab for 1887-88, and Resolution by that Government reviewing the Report.

OBSERVATIONS.—Capital Accounts are kept for all the canals in the Province of the Punjab which are under the administration of Irrigation Officers, with the exception of the Mazaffargarh Canals, for which only Revenue Accounts are kept. The following statement shows the Capital expenditure :

	Number of works.	DURING THE YEAR 1887-88.			TO END OF THE YEAR 1887-88.		
		Direct.	Indirect.	TOTAL.	Direct.	Indirect.	TOTAL.
MAJOR WORKS.		R	R	R	R	R	R
Protective Works (Account head 35)	1	82,072	3,309	85,381	33,32,501	1,22,702	34,55,203
Productive Works (Account head 49)	6	18,97,223	80,953	19,78,176	5,17,25,650	24,44,970	5,41,70,620
Minor Works of which Capital and Revenue Accounts are kept (Account head 43)	4	—2,816	Nil	—2,816	17,80,862	80,289	18,61,151
GRAND TOTAL	11	19,76,479	84,262	20,60,741	5,68,39,013	26,47,961	5,94,86,974

This expenditure of 20½ lakhs was mainly incurred on the Western Jumna Canal (three lakhs), the Sirhind (eight lakhs) and the Chenab (eight lakhs). On the Western Jumna the chief work done was the raising of the banks and the construction of new distributaries and of a main drain. On the Sirhind Canal 365 miles of main and 762 miles of minor distributary channels were completed in the year. The Chenab Canal is still far from complete, and considerable progress was made in the construction of the main channel, branches and distributaries. In addition to the amounts shown in the above table there was an expenditure during the year of R3,87,613 on that portion of the Sirhind Canal which has been constructed for Native States, which increased the total Capital invested by the contributing States to R1,32,39,497.

2. The sanctioned estimates of the eleven works, including the Native State portion of the Sirhind Canal, aggregate about 746 lakhs, of which more than 727 lakhs have been expended. The following statement shows the progress of construction on the different classes of works :

	SANCTIONED.		COMPLETED.	
	Miles of Canals.	Miles of Distributaries.	Miles of Canals.	Miles of Distributaries.
MAJOR WORKS—				
Protective Works	22	116	22	116
Productive Works	1,285	4,558	1,232	4,327
MINOR WORKS—				
Of which Capital and Revenue Accounts are kept	1,753	150	1,753	150

The main channels are completed except on the Chenab Canal; some of the distributaries on the Western Jumna, Bari Doab, Sirhind and Chenab Canals are still unfinished.

3. The actual financial results of the year on the twelve systems, excluding the Native State portion of the Sirhind Canal, were as follows :—

Canal. (1)	Capital outlay. (2)	GROSS REVENUE.			WORKING EXPENSES.			Net Revenue. (9)	Percentage of net Revenue on Capital outlay. (10)
		Direct. (3)	Indirect. (4)	TOTAL. (5)	Direct. (6)	Indirect. (7)	TOTAL. (8)		
MAJOR WORKS.	R	R	R	R	R	R	R	R	R
A.—Protective Works—Swat River Canal	34,55,203	1,03,257	Nil.	1,03,257	83,745	6,378	90,123	13,134	0.38
Western Jumna	1,08,82,656	13,44,228	51,404	13,95,632	5,45,827	36,482	5,82,309	8,13,323	7.47
Bari Doab	1,61,54,012	12,59,681	3,75,256	16,34,937	4,94,917	34,082	5,28,999	11,05,938	6.84
B.—Productive Works	2,31,86,184	6,98,640	...	6,98,640	3,45,020	16,813	3,61,833	3,36,807	1.45
Lower Schag and Para	6,28,967	562	29,878	30,440	84,797	2,237	37,034	—6,594	...
Sidhnai	7,34,997	1,42,761	...	1,42,761	39,215	1,794	41,009	1,01,752	13.84
Chenab	25,83,804	256	...	256	57,331	2,610	59,941	—59,685	...
TOTAL PRODUCTIVE WORKS	5,41,70,620	34,46,128	4,56,538	39,02,666	15,17,107	94,018	16,11,125	22,91,541	4.23
MINOR WORKS.									
C.—Works of which Capital and Revenue Accounts are kept—									
Upper Sutlej	5,77,251	27,531	1,34,268	1,61,794	1,51,306	8,336	1,59,642	2,152	0.37
Lower Sutlej and Chenab	1,10,102	2,69,678	3,19,933	5,89,611	3,86,678	14,182	4,00,860	1,83,751	171.43
Indus Inundation	7,08,911	80,248	2,05,411	2,85,659	2,99,702	12,486	3,12,188	—26,529	...
Shahpur Inundation	40,739	41,255	...	41,255	16,398	275	16,673	24,582	60.34
Madhopur Workshops	4,24,148	...	...	...	...	...	...	...	...
TOTAL	18,61,151	4,18,712	6,59,607	10,78,319	8,54,084	35,279	8,89,363	1,88,956	10.15
D.—Works of which Capital and Revenue Accounts are not kept—									
Mazaffargarh . . . . .	...	1,06,322	2,47,949	3,54,271	1,66,081	6,239	1,72,320	1,81,591	...

NOTE.—These figures differ from the Finance Accounts in three respects; the indirect charges in column 7 (which are mainly a calculation of liability for Leave and Pension allowances) are not shown in the Finance Accounts; of the indirect receipts in column 4 which are a share of Land Revenue credited to Canals only that portion which pertains to Major Works is shown in the Finance Accounts. In the figures against C—Minor Works, the sum of R2,61,907 is credited under column 3 and debited under column 6 on account of statute labour and expenditure from Fine Funds, and this figure will not be found in the Finance Accounts. Against D—Minor Works, a figure of R1,04,741 is similarly debited and credited for the same reason.

The results displayed by this table are extremely satisfactory. The Protective Work—the Swat River Canal—has paid its working expenses, and its income will further increase when full water-rates are assessed. The Productive Works taken collectively are paying more than 4 per cent., although the majority of them have been less than five years in operation. The Sidhnai Canal, which has only been open two years, gave a return of 13·84 per cent. on its Capital; the Western Jumna, 7·47; and the Bari Doab, 6·84.

Of the Minor Works the returns from the Lower Sutlej and Chenab and from the Shahpur Canals were 171·43 and 60·34 per cent. respectively. The Upper Sutlej Series only just paid its way and the Indus Series was worked at a loss, but here the country is not very favourable for irrigation, the credit given on account of irrigated land is small, and maintenance is expensive.

4. Two of the seven Major works—the Western Jumna and the Sidhnai Canals—shew a clear profit to the State on the whole of the operations since they were opened, that is to say, the total net Revenue has exceeded the total interest charges to date. The excess on the Western Jumna Canal is very large. On the other five systems the interest charges to date are in excess of the net Revenue, but in the case of the Bari Doab Canal, the deficit will disappear in two or three years. The other works have only lately come into operation.

5. The figures in the foregoing paragraphs have been based on the actual receipts as given in the accounts. The following statement has been drawn up to show the revenue assessed on irrigated lands in 1887-88 (which differs from the collections mainly in this respect, that the Rabi assessment of 1887-88 is not due in that year and is not collected till 1888-89), as well as the different systems of assessment and heads under which it is credited.

	Water-rates.	Occupiers' rates.	Owners' rates.	Share of Land Revenue.	Water advantage rates.	Gross assessed Revenue excluding miscellaneous.	Rate per acre irrigated.
1	2	3	4	5	6	7	8
						.	R
1 Swat River	1,84,829	...	...	...	...	1,84,829	1·91
2 Western Jumna Canal . . . . .	...	7,50,154	2,06,815	51,404	...	10,08,373	4·24
3 Bari Doab . . . . .	...	11,84,529	...	...	3,93,903	15,78,432	3·33
4 Sirhind	9,86,674	...	...	...	...	9,86,674	2·52
5 Lower Sohag and Para	19,568	...	...	22,060	...	41,628	1·00
6 Sidhnai	1,63,619	...	...	...	...	1,63,619	2·17
7 Chenab . . . . .	...	5,976	...	...	...	5,976	0·55
8 Upper Sutlej . . . . .	...	16,190	...	1,35,981	15,860	1,68,031	1·21
9 Lower Sutlej and Chenab . . . . .	...	173	...	3,19,933	...	3,20,106	1·07
10 Indus . . . . .	...	...	...	2,05,411	...	2,05,411	1·07
11 Shahpur	34,320	...	...	...	...	34,320	2·04
12 Mazaffargarh . . . . .	...	...	...	2,47,949	...	2,47,949	0·88
TOTAL	13,89,010	19,57,022	2,06,815	9,82,738	4,09,763	49,45,348	2·19

6. On the Swat River, Sirhind, Sidhnai, Chenab, Shahpur and part of the Lower Sohag and Para Canals, a single charge is made for water supplied to irrigated lands; this is shown in the second column. On most of the other canals occupiers rates are charged, which are supplemented by "owners" and "water advantage" rates, or by a share of land revenue. On part of the area irrigated by the Western Jumna Canal, credit is given for the share of land revenue which was assessed as irrigated in the old settlements; the rest of the tract commanded by this canal has since been re-assessed at dry rates, and an "owners" rate is charged on areas actually irrigated. The "water advantage" rate on the Bari Doab Canal, and on that part of the Upper Sutlej Canal which is situated in Lahore District is somewhat of the same nature as an "owners" rate,

from which it differs in being a fixed charge for each acre irrigated, instead of varying with the crop grown: this charge which was fixed at the last settlement, varies in different villages. On the remaining part of the tracts watered by the Upper Sutlej and Lower Sohag and Para Canals, which falls within the Montgomery District, the assessment is a fluctuating one, and a share of it is credited to irrigation, as shown in column 5. On the Indus and Mazaffargarh Canals, and with a very small exception on the Lower Sutlej and Chenab Canals, no separate charge is made for water, but a share of the Land Revenue is credited to irrigation; this share is generally the whole of the land revenue where there are no wells, and half of it where the canal water is supplemented by wells.

In the case of the two latter canals, the cultivators also give labour without payment for the maintenance of the canals. The cultivators on the Indus Canals also contribute in cash towards the cost of maintaining their canals.

7. The figures in column 8, "Rate per irrigated acre," vary considerably. The low rates shown for the Lower Sutlej and Chenab, Indus, and Mazaffargarh Canals are due to the value of the free labour and contributions, as described above, being omitted from the statement. The Upper Sutlej Canal rates will be reconsidered when the next settlement of the Montgomery District is made. Of the remaining canals, on the Western Jumna, Bari Doab and Shahpur Canals alone is water assessed at the full sanctioned rates; the rest have only lately come into operation, and, according to the usual custom, full rates on new irrigation are only gradually arrived at.

8. The actual outstandings of revenue due, but not collected, had increased from Rs 57,187 at the end of 1886-87 to Rs 73,132 at the end of 1887-88. The balances are mainly due from the Western Jumna and Sirhind Canals; in the former case it is attributed to distress in certain villages in the Dehli District, and in the latter to a large sum due by the Faridkote State. It was anticipated that the outstandings would be realized early in the ensuing year.

9. The areas irrigated by the different canals are compared in the following statement with those of previous years:

		1887-88.	1886-87.	1885-86.	1884-85.	1883-84.
		Acres.	Acres.	Acres.	Acres.	Acres.
PERENNIAL	MAJOR WORKS.					
	<i>Protective Works—</i>					
	1 Swat River Canal .	96,686	74,373	44,092	...	...
	<i>Productive Works—</i>					
	2 Western Jumna Canal	237,821	315,911	223,322	279,208	472,426
	3 Bari Doab Canal .	473,465	405,152	505,357	376,762	390,860
	4 Sirhind Canal (British portion) .	390,965	215,625	152,837	36,102	5,030
	5 Lower Sohag and Para Canal . . .	41,159	17,340	17,246	645	...
	6 Sidhnai Canal . .	75,284	27,162	...	...	...
	7 Chenab Canal . .	10,854	...	...	...	...
	<i>Minor Works—</i>					
	8 Upper Sutlej Canals .	138,637	102,524	75,843	90,074	71,374
INUNDATION	9 Lower Sutlej and Chenab Canals . . .	297,595	324,612	328,761	372,607	329,976
	10 Indus Inundation Canals	190,476	178,671	172,122	186,302	150,418
	11 Shahpore Inundations Canals . . .	16,812	13,858	15,727	14,553	5,485
	12 Mazaffargarh Canals .	280,327	275,412	252,260	258,035	226,499
	TOTAL .	2,250,081	1,950,640	1,787,567	1,614,288	1,652,068

The area irrigated is again the largest on record; it consisted of 1,121,246 acres of kharif and 1,128,835 acres of rabi. The increase is for the most

part due to the extension of irrigation on the new canals. The irrigation on the Sirhind Canal in its fifth year exceeds the forecast for the thirteenth year, and is 75 per cent. of the probable ultimate area. The Sidhnai Canal in the second year and Swat River Canal in the third year have irrigated more than the maximum ultimate areas which they were estimated to attain after eight and fifteen years respectively.

The Chenab Canal was first opened in July 1887 in the middle of the kharif; some crops were irrigated in that season, but could not be matured owing to accumulations of silt in the supply channel. The water rates on that crop were entirely remitted. In the rabi crop 5,982 acres were irrigated. This crop was fully matured.

There was a falling off in the irrigation on the Western Jumna Canal where the rabi crop was only 57,699 acres as compared with 182,602 in the previous year. The decrease was due to the particularly heavy rain-fall which occurred during the latter months of the kharif and to timely showers during the rabi crops.

10. The whole of the facts regarding the irrigation and working of the Native State Branches of the Sirhind Canal had not been received in time for incorporation in this report. It appears that the area of irrigation reached 96,541 acres in 1887-88, as compared with 63,807 acres in 1886-87, which was the first year of systematic irrigation. The ultimate area which was estimated to be irrigable by these branches is 278,375 acres, so that the irrigation of 1887-88 is 35 per cent. of the ultimate area, a result which must be regarded as decidedly satisfactory.

11. The value of the crops irrigated during the year aggregated R 6,84,66,306, which is 117 lakhs of rupees in excess of the previous year. The wheat crop was, as usual, the largest and most valuable; 783,189 acres of this crop, estimated at more than 251 lakhs in value, were matured by canal irrigation. There was a considerable increase in the area under sugarcane, 83,691 acres, estimated at R 83,69,079 in value, were irrigated, and the area is nearly 40 per cent. in excess of the average of the previous four years.

12. The duty of each cubic foot per second of water entering the Canals varied in the kharif crop from 90 acres on the Western Jumna to 57 acres on the Sirhind Canal. The rabi duty varied from 145 acres on the Swat River to 32 acres on the Western Jumna, where the supply was kept up more for navigation than for irrigation. A foot-note has been attached to form No. I. E. of the Report explaining the method of calculating the duties; it would be well if it were stated in the next report what number of days in each case forms the "base" to which the duties are calculated.

13. The working expenses, including indirect charges, are shewn in the following statement:

		1887-88.	1886-87.	1885-86.	1884-85.	1883-84.
		R	R	R	R	R
PERENNIAL	MAJOR WORKS.					
	Protective Works—					
	Swat River Canal	90,123	55,035	25,009	...	...
	Productive Works—					
	Western Jumna Canal	5,82,309	5,24,360	5,16,579	4,77,422	4,77,664
INUNDATION	Bari Doab Canal	5,28,999	5,91,230	5,52,042	4,99,607	5,62,330
	Sirhind Canal (British portion)	3,61,833	2,89,603	2,20,280	1,45,210	17,491
	Lower Sohag and Para Canal	37,034	13,008	8,139	...	...
	Sidhnai Canal	41,009	14,364	...	...	...
	Chenab "	59,941	...	...	...	...

		1887-88.	1886-87.	1885-86.	1884-85.	1883-84.
		R	R	R	R	R
INUNDATION	<i>Minor Works—</i>					
	Works for which Capital and Revenue Accounts are kept—					
	Upper Sutlej Canals	1,59,642	1,50,483	1,12,765	1,16,895	1,32,853
	Lower Sutlej and Chenab Canals	4,00,860	3,83,789	3,37,317	4,22,662	4,62,072
	Indus Canals	3,12,188	2,49,040	2,36,082	2,52,573	3,06,483
	Shahpur Canals	16,673	11,426	10,986	10,849	11,435
	Works for which only Revenue Accounts are kept—					
	Mazaffargarh Canals	1,72,320	1,45,302	1,66,545	1,88,397	1,77,326
	TOTAL	27,62,931	23,77,640	21,85,744	21,13,615	21,47,654
	Per acre irrigated	1.22	1.22	1.22	1.31	1.30

The rate per acre of the working expenses of Major works was R1.28 and that of Minor works R1.14 as compared with R1.36 and R1.05 in the previous year.

The increase in working expenses on the Western Jumna Canal was due to repairs of works at Dadupur, which were seriously injured by floods in July 1887, and to the construction of masonry core walls in part of the banks of the Okla Navigation Canal. This increase in expenditure, coupled with a decreased area of irrigation, causes the rate per acre of the working expenses of this canal to exceed those of any other, with the exception of the newly-opened Chenab Canal, where the working expenses were peculiarly heavy owing to exceptional circumstances. Omitting the Chenab Canal, which was not regularly in work, the highest rate was R2.48 on the Western Jumna Canal, and the lowest was R0.54 on the Sidhnai Canal. On three of the Inundation Canals, and on the Bari Doab, the rate exceeded R1 per acre, and on six canals it fell below R1.

14. The details of the working expenses shown in the preceding paragraph are as follows :

	1887-88.	1886-87.
	R	R
Establishment	10,05,002	8,38,568
Works and repairs	15,85,820	13,88,697
Tools and Plant	30,195	18,617
Indirect charges	1,41,914	1,17,401
TOTAL	27,62,931	23,63,283

The charge for establishment again is made up of the following items :

	1887-88.	1886-87.
	R	R
Share of direction	1,50,704	1,26,893
Executive Officers	5,31,046	4,51,024
Medical	7,557	5,640
Collection and Police	1,95,479	1,72,389
Fees of Lumberdars and Patwaris	1,20,216	82,622
TOTAL	10,05,002	8,38,568

The cost of direction and of accounts is divided between the Irrigation Department and other branches, so that the figure shown against the first line is a calculated ratio, not an actual sum. The "Executive Officers" charge represents an actual, since the Irrigation Establishment of the Punjab is separate from the Roads and Buildings Branch, and its whole cost is charged against Irrigation: part, however, is debited to construction (R3,60,468 in 1887-88, at 23 per cent. on the cost of works and repairs, but this figure again includes a

share of the cost of direction, &c.) and the rest to working expenses. The charge for Medical officers generally is the cost of the Medical staff employed on the canals, and in some cases it is a contribution on payment of medical attendance. The head "Collection and Police" indicates the pay of the special Revenue Establishments—Deputy Collectors, Daroghas, Zillahdars, Amins for measurement, Patwaris to prepare the record of charges and the bills on which canal rates are collected, and Patrols. The last head indicates the fees to Lumberdars who collect the water rates and pay them into the Civil Treasury, retaining a commission of 3 per cent.: and in some cases where special Canal Patwaris are not appointed, fees are paid to the village Patwaris. The Executive staff not only supervise works and repairs, but also watch over the distribution of the water, the measurement of the fields, the records of the crops, and the assessment of the water rates, and have also Magisterial powers for the enforcement of the provisions of the Canal Act.

15. The receipts from and expenditure on navigation on the Western

	WESTERN JUMNA CANAL.		SIRHIND CANAL.	
	1886-87.	1887-88.	1886-87.	1887-88.
Receipts . .	19,473	47,497	8,789	12,105
Expenditure . .	5,216	9,101	21,803	18,803

Jumna and Sirhind Canals are shewn in the margin: the net receipts are larger than last year, and may be expected to increase, as on the Sirhind Canal communication with Ferozepore City has just been completed. On the Western Jumna Canal, also, through communication

has been opened to Dehli and Hissar. The value of goods carried was $24\frac{1}{2}$ lakhs as compared with $11\frac{1}{2}$ lakhs in the previous year.

The miscellaneous revenue from water-power, plantations, &c., increased to Rs. 13,700, and is about 32 per cent. above the average of the previous four years. The increase was chiefly in mill-rents.

16. The rainfall of the year was generally below the average in both the rabi and kharif seasons, except on the Western Jumna and on the upper portions of the Sirhind and Chenab Canals; the supplies in the Ravi and Sutlej rivers were at times unequal to the requirements of the Bari Doab and Sirhind Canals.

17. The Report, which is well arranged and illustrated by excellent maps, which is due on the 15th of November, was received by the Government of India on the 26th December 1888; the report for the previous year was received on the 30th of November 1887. The Government of India trusts that the Report will in future years be submitted on the date fixed.

18. In the concluding paragraph of the Resolution by the Punjab Government on the Chief Engineer's Report, His Honour the Lieutenant Governor congratulates the Officers of the Irrigation Department on the excellent progress made during the past year, and on the results which have been obtained. His Excellency the Governor General in Council has much satisfaction in endorsing the favourable opinion expressed by the Lieutenant Governor.

ORDER.—Ordered, that copies of this Resolution and of the Report, and of the Resolution by the Punjab Government, be forwarded to the Finance and Commerce and the Revenue and Agricultural Departments for information.

Ordered also, that copies of this Resolution be forwarded to the Government of the Punjab for information and guidance, and that copies of this Resolution and of the Report and Resolution by the Punjab Government be forwarded to the Local Governments and Administrations in the Public Works Department, noted in the margin, for information.

The Governments of Madras, Bombay, Bengal, and the North-Western Provinces and Oudh, in the Public Works Department.

The Chief Commissioners of the Central Provinces and Burma. The Foreign Department, for communication to the Resident in Mysore and Coorg.

The Resident at Hyderabad.

The Agents to the Governor General in Central India and Rajputana.

tables, be published in the Supplement to the *Gazette of India*, and that copies of this Resolution be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, Colonel, R.E.,
Offg. Deputy Secy. to the Govt. of India.

IRRIGATION BRANCH.

No. 6988 I., dated Lahore, the 17th December 1888.

RESOLUTION—By the Hon'ble the Lieutenant-Governor of the Punjab and its Dependencies.

READ—

Revenue Report of the Officiating Chief Engineer, Irrigation Works, Punjab, for the year ending 31st March 1888.

RESOLUTION.—The following table shows the outlay under Capital during, and to the end of, the year 1887-88:—

BUDGET HEAD.	CANAL.	CAPITAL OUTLAY.	
		During 1887-88.	To the end of 1887-88.
		<i>R</i>	<i>R</i>
35 Protective Irrigation Works .	Swat River	85,281	34,55,203
49 Irrigation Works not charged against Revenue	Western Jumna	2,97,763	1,08,82,656
	Bári Doab	17,988	1,61,54,012
	Sirhind	7,92,277	2,31,86,184
	Lower Sohág and Pára . .	68,969	6,28,967
	Sidhnai	14,267	7,34,997
	Chenáb	7,88,912	25,88,804
	TOTAL	19,78,176	5,41,70,620
43 Minor Works and Navigation not classed as Productive.	Upper Sutlej . . . .	...	5,77,251
	Lower Sutlej and Chenáb .	...	1,10,102
	Indus	—1,072	7,08,911
	Shahpur . . . .	...	40,739
	Mádhopur Workshops . .	—1,744	4,24,148
	TOTAL	—2,816	18,61,151
	TOTAL IMPERIAL	20,60,741	5,94,86,974
Contributions	Sirhind Canal	3,87,613	1,32,39,497

Under item 43, the Capital outlay of R35,456 on Abdul Raman Khan's Canal has been struck off the books with the sanction of the Government of India. For the Muzaffargarh Canals only Revenue Accounts are kept up.

2. The figures of Assessments, Working Expenses, Profits and Interest charges, for the year 1887-88, are given in the following table for each Canal, and the totals compared with those of 1886-87:—

Item No.	CANAL.	Assessments.	Working Expenses.	Profit.	Interest charges.
		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
35	Swát River	1,87,020	90,123	96,897	1,31,659
49	Western Jumna	11,02,415	5,91,745	5,10,670	4,07,993
	Bári Doáb	17,12,122	5,30,727	11,81,395	6,20,643
	Sirhind	10,41,209	3,62,187	6,79,022	8,66,706
	Lower Sohág and Pára . .	42,190	37,034	5,156	22,963
	Sidnai	1,64,120	41,009	1,23,111	28,156
	Chenáb	6,232	59,941	—53,709	84,621
	TOTAL 49	40,68,288	16,22,643	24,45,645	20,31,082
	TOTAL 35 AND 49	42,55,308	17,12,766	25,42,542	21,62,741

Item No.	CANAL.	Assessments.	Working Expenses.	Profit.	Interest charges.
		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
43	Upper Sutlej	1,82,220	1,59,689	22,531	...
	Lower Sutlej and Chenáb	5,89,888	4,01,137	1,88,751	...
	Indus	2,87,680	3,12,217	—24,537	...
	Shahpur	34,994	16,673	18,321	...
	TOTAL	10,94,782	8,89,716	2,05,066	...
	Muzaffargarh	3,54,286	1,72,335	1,81,951	...
	TOTAL 43	14,49,068	10,62,051	3,87,017	...
	GRAND TOTAL, 1887-88	57,04,376	27,74,817	29,29,559	21,62,741
	GRAND TOTAL, 1886-87	47,63,575	23,77,640	23,25,935	20,82,512

In round numbers the Assessments have improved by ten lakhs and the Profits by six lakhs of rupees.

Excluding the Muzaffargarh Canals, which have no Capital Account, the Profits amount to R27,47,608, and show a return of 4·62 per centum on R5,94,86,974, the total Capital outlay at the end of 1887-88.

In 1886-87 the percentage was 3·70 and in 1885-86, 3·61.

3. The Protective and Productive Works, on which alone interest is charged, show a profit of R25,42,542 against R19,11,025 in 1886-87; this is equivalent to a return of 4·41 per centum on the total Capital outlay of R5,76,25,823, the return having been 3·44 in 1886-87, and 3·29 in 1885-86. The Swat River Canal, a Protective Work, shows a return of 2·80 per centum and the Productive Works proper a return of 4·51 per centum.

4. The total Collections for 1887-88 under Protective and Productive Works amount to R40,17,441, and the Working Expenses to R17,12,766; there remains, therefore, a balance of R23,04,675 to meet the charges of R21,62,741 on account of interest, and the net result is a surplus of R1,41,934; in 1886-87 there was a deficit of R3,12,863.

The profits are equivalent to a return of R4·00 per centum on the Capital outlay; taking Productive Works alone the return is 4·23 per centum.

The returns from the several Canals for 1886-87 and 1887-88 will be seen from the following table:—

Nature of Project.	CANALS.	RETURNS PER CENTUM.	
		1886-87.	1887-88.
Protective	Swát River Canal	—0·84	0·38
Productive	Western Jumna	3·52	7·47
	Bári Doáb	8·09	6·84
	Sirhind	0·51	1·45
	Lower Sohág and Pára	1·05	—1·04
	Sidhnai	—0·17	13·84
	Chenáb . . . . .	...	—2·31
	TOTAL PRODUCTIVE	3·57	4·23
	TOTAL PROTECTIVE AND PRODUCTIVE	3·29	4·00

The high percentage on the Bári Doáb Canal in 1886-87 was due to adjustments; excluding adjustments the percentage was 6·84. The success of the Sidhnai Canal, which shows a return of 13·84 per centum in the second year of its working, is very gratifying.

5. Under Minor Works and Navigation, the profits based on Collections have fallen from R2,05,292 in 1886-87 to R1,88,956 in 1887-88, owing to the

profits from the Upper Sutlej and Lower Sutlej and Chenáb systems having been smaller. The profits from the Muzaffargarh Canals have also fallen from R2,00,025 to R1,81,951.

6. The following table shows the financial results of Protective and Productive Works up to the end of 1887-88 :—

Nature of Project.	CANALS.	Total of net profits.	Total of interest charges.	BALANCE OF	
				Net profits.	Interest charges.
		R	R	R	R
Protective.	Swát River . . .	—39,946	8,63,525	...	9,03,471
Productive	Western Jumna . . .	3,60,16,346	69,40,805	2,90,75,541	...
	Bári Doáb . . .	1,46,80,730	1,52,44,318	...	5,63,588
	Sirhind . . .	2,36,508	84,35,133	...	81,98,625
	Lower Sohág and Pára . . .	1,097	64,531	...	63,434
	Sidhnai . . .	1,00,581	81,647	18,934	...
	Chenáb . . .	—59,685	2,16,805	...	2,76,490
	TOTAL PRODUCTIVE . . .	5,09,75,577	3,09,83,239	1,99,92,338	...
	TOTAL, 1887-88 . . .	5,09,35,631	3,18,46,764	1,90,88,867	...
	TOTAL, 1886-87 . . .	4,86,30,956	2,96,84,023	1,89,46,933	...

Within two years the Bári Doáb Canal will have cleared off its balance of interest charges, and by that time it is hoped that the Sirhind Canal will meet its interest charges, and commence to clear off the large balance against it. The state of the Sidhnai Canal account is very satisfactory.

7. The Working Expenses of Protective and Productive Works, as shown in the table which accompanies para. 2, amounted to R17,12,766 against R14,37,600 in 1886-87. The increase is spread over all the Canals, and is principally due to the change from construction to revenue management on the newly opened Canals; the Chenáb Canal commenced to incur maintenance charges during the year, having been opened in July 1887. The rate per acre irrigated has fallen from R1·36 in 1886-87 to R1·29 in 1887-88. The Working Expenses of Minor Works has risen from R9,40,040 in 1886-87 to R10,62,051 in 1887-88. This is due partly to new protective bunds on the Indus Canals and extensions of the tail Canals of the Muzaffargarh system, and partly to a revision of the system on which Establishment charges are distributed. The rate per acre is R1·15 against R1·05 in 1886-87.

8. The cost of Establishment per acre irrigated is shown in the following statement for each system of Canals for the last three years :—

CANAL.	COST OF ESTABLISHMENT PER ACRE.		
	1885-86.	1886-87.	1887-88.
Swát River Canal	0·21	0·25	0·47
Western Jumna Canal	1·22	0·81	1·09
Bári Doáb Canal	0·45	0·59	0·51
Sirhind Canal	0·35	0·29	0·30
Lower Sohág and Pára Canal	0·09	0·14	0·39
Sidhnai Canal . . . . .	...	0·15	0·17
Chenáb Canal . . . . .	...	...	1·72
Upper Sutlej Inundation Canals	0·76	0·54	0·41
Lower Sutlej and Chenáb Inundation Canals	0·21	0·27	0·34
Indus Inundation Canals	0·47	0·44	0·44
Muzaffargarh Inundation Canals	0·15	0·13	0·16

As noticed in the Resolution in last year's Report, the high rate on the Western Jumna Canal is receiving attention, and the separate circle of superintendence for that Canal will also be abolished from the commencement of 1889-90.

9. The mileage of channels sanctioned and completed at the end of 1887-88 is shown in the following table:—

CANALS.		MILEAGE OF CANALS.		MILEAGE OF DISTRI-BUTARIES.		Mileage available for navigation.
		Sanctioned.	Completed.	Sanctioned.	Completed.	
		Miles.	Miles.	Miles.	Miles.	
PERENNIAL.	Swát Kiver	22	22	116	116	...
	Western Jumna	366	366	858	795	243
	Bári Doáb	354	354	1,050	1,045	...
	Sirhind { British	319	319	2,299	2,206	140
	{ Native States	223	223	1,958	1,957	46
INUNDATION.	Lower Sohág and Pára	94	94	37	37	...
	Sidhnai	37	37	112	112	...
	Chenáb Canal	115	62	202	132	...
	Upper Sutlej	220	220	108	108	...
	Lower Sutlej and Chenáb	741	741	19	19	...
	Indus	700	700	...	...	...
	Shahpur	92	92	23	23	...
	Muzaffargarh	725	723	393	368	...
TOTAL { British		3,785	3,730	5,217	4,961	383
{ Native States		223	223	1,958	1,957	46

The mileage was revised and corrected during the year, which accounts for differences between this year's and last year's figures.

10. The following are the areas irrigated during the past five years:—

YEAR.	PERENNIAL CANALS.			INUNDATION CANALS.			TOTAL.		
	Kharif.	Rabi.	TOTAL.	Kharif.	Rabi.	TOTAL.	Kharif.	Rabi.	TOTAL.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1883-84 .	366,567	501,749	868,316	434,262	349,490	783,752	800,829	851,239	1,652,068
1884-85 .	345,869	346,203	692,072	522,474	399,742	922,216	868,343	745,945	1,614,288
1885-86 .	368,574	557,034	925,608	501,939	360,020	861,959	870,513	917,054	1,787,567
1886-87 .	351,472	659,589	1,011,061	536,301	403,278	939,579	887,773	1,062,867	1,950,640
1887-88 .	543,030	655,907	1,198,937	578,216	472,928	1,051,144	1,121,246	1,128,835	2,250,081

The area irrigated by Perennial Canals in the Rabi of 1887-88 is slightly less than in 1886-87, owing to the area on the Western Jumna Canal being unusually small; with this exception all the figures for 1887-88 are the best on record, and the total area for that year is more than one-third larger than that for 1883-84. The development of irrigation on the new Canals continues to make rapid strides, and is far in advance of what was expected when the projects were prepared.

11. The following are the areas of the principal crops irrigated during the last five years:—

CROPS.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Acres.	Acres.	Acres.	Acres.	Acres.
Sugarcane	54,675	69,610	58,398	59,104	83,691
Rice	146,857	147,401	147,529	146,777	158,837
Jowár	128,473	159,041	152,756	151,525	189,839
Maize	32,259	18,606	39,994	36,961	80,876
Wheat	615,831	533,838	649,442	747,514	783,189
Cotton	177,308	186,549	196,851	212,779	223,470

The areas of 1887-88 are in every case the largest yet recorded.

12. The value of crops irrigated by Canals during 1887-88 is estimated at R6,84,66,306; in 1886-87 the estimate was R5,67,58,501.

The value of crops on Perennial Canals averaged R34.7 per acre, while the average water-rate, including owner's and water-advantage rates, was only R3.1 per acre, or one-eleventh.

13. The supplies in the rivers Rávi and Sutlej were unequal to the demand for Rabi crops on the Bári Doáb and Sirhind Canals. The head-works of all the Canals are in a satisfactory condition, but the Dádúpur Regulator on the Western Jumna Canal was severely damaged by unusually high floods in the Somb and Patrála torrents, which cross the Canal above the Regulator.

14. In the Kharíf season, the rains were late in commencing, and the rainfall was below the average on most of the Canals, the exceptions being the Western Jumna, upper portion of the Sirhind and Chenáb Canals. In the Rabi season the rainfall was generally below the average.

15. The following table shows the duty, or area irrigated per cubic foot of water entering the Canal, on the Perennial Canals for the last five years:—

CANALS.	AREA IRRIGATED PER CUBIC FOOT.									
	1883-84.		1884-85.		1885-86.		1886-87.		1887-88.	
	Kharíf.	Rabi.	Kharíf.	Rabi.	Kharíf.	Rabi.	Kharíf.	Rabi.	Kharíf.	Rabi.
Swát River	...	...	...	...	...	...	62	...	84	...
Western Jumna	74	...	94	...	86	...	66	...	90	...
Bári Doáb	53	...	48	...	59	...	69	...	61	...
Sirhind	...	...	...	...	57	...	46	...	67	...
	...	...	...	...	...	126	...	88	...	107

The low Rabi duty on the Western Jumna Canal is due to there being very little demand for water, and to supplies having to be run for navigation purposes. The discharge tables have been revised where necessary, and the duty for 1887-88 is based on the revised tables.

16. The Miscellaneous Receipts for the last five years are given in the following table:—

YEAR.							Miscellaneous Receipts.
1883-84	.	.	.	.	.	.	R 2,35,631
1884-85	.	.	.	.	.	.	2,08,141
1885-86	.	.	.	.	.	.	2,73,568
1886-87	.	.	.	.	.	.	2,28,470
1887-88	.	.	.	.	.	.	3,13,700

There has been a considerable rise in mill rents on the Bári Doáb and Sirhind Canals, in navigation receipts on the Western Jumna and Sirhind Canals, and in receipts from plantations on a number of the Canals.

17. The Chenáb Canal was opened for irrigation in July 1887, and water was readily taken, but as described in para. 198 of the Chief Engineer's Review, the low level of water in the river and the unexpectedly heavy deposits of silt at the head of the Canal were unfavorable to successful results, and it was considered necessary to remit the assessments on the whole of the Kharíf crop. At present the supply in the Canal fails at a time when water is urgently required both to mature the Kharíf crops and to prepare the land for Rabi sowings, and it appears that a command of supply, which can only be secured

by a weir across the river, is needed for the successful development of this project.

18. Complete statistics of the working of the Native States Branches of the Sirhind Canal have not yet been received, but the available information is contained in the following table :—

Areas irrigated.

	PATIALA.			NABHA.			JIND.			TOTAL.		
	Kharif.	Rabi.	TOTAL.	Kharif.	Rabi.	TOTAL.	Kharif.	Rabi.	TOTAL.	Kharif.	Rabi.	TOTAL.
	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.
Ultimate area .	109,379	123,343	232,722	11,514	12,983	24,497	9,943	11,213	21,156	130,836	147,539	278,375
<i>Actual areas.</i>												
1886-87 .	5,651	42,269	47,920	704	5,895	6,599	1,892	7,396	9,288	8,247	55,560	63,807
1887-88 .	27,032	50,949	77,981	3,828	5,105	8,933	3,756	5,871	9,627	34,616	61,925	96,541

As soon as complete figures are received, accounts showing the balances of revenue and charges will be prepared and kept up.

19. Projects were submitted during the year for the Sirsa Branch of the Western Jumna Canal and for a Perennial Canal from the left bank of the Jhelum River.

Surveys were also started for an Inundation Canal from the left bank of the Chenáb River near Chiniot to irrigate the low-level lands of the Jhang District.

20. His Honor the Lieutenant-Governor considers that the results shown by the report are eminently satisfactory. As has been shown, the estimated value of crops irrigated by the canals is higher by 117 lakhs than the estimate for the previous year; the profits have also improved by six lakhs, and are now equal to a return of 4 per cent on Capital outlay. The area irrigated, which has been gradually developing, is now more than a third larger than it was five years ago. Sir J. Lyall wishes to congratulate Colonel Home and the officers of the Irrigation Department generally on these excellent results, which are due, no doubt, in large part to their skill, activity and careful management.

By order of the Hon'ble the Lieutenant-Governor,

F. J. HOME, *Lieut.-Col., R.E.*,

Offg. Joint-Secretary to Government, Punjab,
Public Works Department, Irrigation Branch.

Statement showing the Financial Results of Irrigation Works in the Punjab up to and for the year 1887-88, the Revenue Account being based on the Collections for the year.

CANALS.	CAPITAL OUTLAY.				GROSS REVENUE.				WORKING EX-PENSES.		NET REVENUE.		CHARGES FOR INTEREST.		PROFIT.		PERCENTAGE OF PROFIT DURING YEAR ON CAPITAL OUTLAY.			
	DURING 1887-88.		TO END OF 1887-88.		DURING 1887-88.		TO END OF 1887-88.		During 1887-88.	To end of 1887-88.	During 1887-88.	To end of 1887-88.	During 1887-88.	To end of 1887-88.	During 1887-88.	To end of 1887-88.				
	Direct.	In-direct.	TOTAL.	Direct.	Indirect.	TOTAL.	Direct.	Indirect.										TOTAL.		
									R	R	R	R	R	R	R	R			R	R
CANALS IN OPERATION.																				
Works for which Capital and Revenue Accounts are kept.																				
PROTECTIVE WORKS.																				
Swat River Canal	82,072	3,309	85,381	33,32,501	1,22,702	34,55,203	1,03,257	...	1,03,257	1,30,221	90,123	1,70,167	13,134	-39,946	1,31,659	8,63,525	-1,18,525	-9,03,47	0.38	-3.43
PRODUCTIVE WORKS.																				
Western Jumna Canal	2,78,741	19,022	2,97,763	1,03,39,187	5,43,469	1,08,82,656	13,53,664	...	13,53,664	14,05,968	3,38,13,258	5,11,12,090	8,13,323	3,60,16,346	4,07,993	69,40,805	4,05,330	2,90,75,541	7.47	3.72
Bari Doab Canal	17,096	892	17,988	1,55,24,613	6,29,369	1,61,54,012	12,61,409	...	12,61,409	16,36,002	2,03,70,876	2,75,40,429	5,30,727	1,46,80,730	6,20,643	1,52,44,318	4,84,632	5,63,588	6.84	3.00
Sirhind Imperial Canal Contributions	7,50,686	41,591	7,92,277	2,20,42,985	11,43,199	2,31,86,184	6,98,994	...	6,98,994	6,98,994	12,21,273	12,21,273	3,62,187	2,36,508	8,66,706	84,35,133	5,29,899	81,98,625	1.45	2.28
Lower Sohar and Para Canal	3,87,613	...	3,87,613	1,32,39,497	...	...	16,266	...	16,266	16,266	42,758	42,758	1,87,687	3,45,573	...	...	1,71,371	3,45,573	-1.29	-1.29
Sidhuai Canal	65,209	1,760	66,969	16,06,678	22,289	6,38,967	562	...	562	30,440	1,661	59,278	37,034	1,007	22,963	64,531	29,557	63,434	-1.04	-4.69
Chenab Canal	12,434	1,833	14,267	7,10,124	24,873	7,34,997	1,42,761	...	1,42,761	1,42,761	1,56,354	1,56,354	41,009	1,00,581	28,156	81,647	73,596	18,934	13.84	10.01
TOTAL (Imperial Contributions)	7,73,057	15,855	7,88,912	25,02,063	81,741	25,83,804	256	...	256	256	...	...	59,941	-59,685	84,621	2,16,805	1,44,306	2,76,490	-2.31	-5.58
MINOR WORKS AND NAVIGATION.																				
Works for which Capital and Revenue Accounts are kept.																				
CANALS IN OPERATION.																				
Upper Sutlej Inundation Canals	...	...	...	5,21,103	56,148	5,77,251	27,578	...	27,578	1,34,263	9,39,929	19,67,173	1,59,689	29,62,575	...	...	2,152	-55,473	0.37	0.37
Lower Sutlej and Chenab Inundation Canals	...	...	...	1,07,561	2,541	1,10,102	2,69,955	...	2,69,955	5,39,888	49,25,616	75,39,688	4,01,137	67,78,486	...	...	1,88,751	56,86,818	171.43	171.43
Indus Inundation Canals	-1,072	...	-1,072	6,89,182	19,729	7,08,911	80,277	...	80,277	2,05,411	13,56,852	39,50,781	3,12,217	53,39,056	...	...	-26,529	-1,423	-3.74	-3.74
Shahpur Inundation Canals	...	...	...	38,868	1,871	40,739	41,255	...	41,255	...	2,73,711	...	16,673	1,43,924	...	...	24,582	1,29,787	60.34	60.34
Machopur Workshops	-1,744	...	-1,744	4,24,148	...	4,24,148	...	...	...	...	36,584	...	...	4,49,456	...	...	...	-4,12,872	...	...
Total Minor Works and Navigation	-2,816	...	-2,816	17,80,862	80,289	18,61,151	4,19,065	...	4,19,065	6,59,607	10,78,672	1,34,57,642	8,89,716	1,56,73,497	...	...	1,88,956	53,46,837	10.15	10.15
GRAND TOTAL	19,76,479	84,262	20,60,741	68,39,013	26,47,961	5,94,86,974	39,79,983	...	39,79,983	50,95,450	6,32,61,197	3,79,78,644	26,02,482	4,49,57,373	24,92,968	5,62,82,468	3,30,327	2,44,35,704	4.19	0.56
Works for which only Revenue Accounts are kept.	3,87,613	...	3,87,613	32,39,497	...	...	16,266	...	16,266	...	42,758	...	1,87,687	3,88,331	...	...	-1,71,371	-3,45,573	-1.29	-1.29
CANALS IN OPERATION.																				
Muzaffargarh Inundation Canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

(a) Includes Rs14 for expenditure on water-courses.
 (b) Includes Rs14,498 excess recoveries from settlers on account of water courses.
 (c) Amount for the year 3,74,593
 Adjustments of previous year 663
 TOTAL AS SHOWN BY EXAMINER 3,75,256

Statement showing the Financial Results of Irrigation Works in the Punjab up to and for the year 1887-88, the Revenue Accounts being based on the Assessments of the year.

CANALS.	CAPITAL OUTLAY.						GROSS ASSESSMENTS.			WORKING EXPENSES.			Net Revenue.	Charges for Interest.	Profit.	PERCENTAGE OF PROFIT DURING THE YEAR ON CAPITAL OUTLAY.		AREA IRRIGATED.	
	DURING 1887-88.			TO END OF 1887-88.			Direct.	Indirect.	TOTAL.	Direct.	Indirect.	TOTAL.				Excluding Interest.	Including Interest.		
	Direct.	Indirect.	TOTAL.	Direct.	Indirect.	TOTAL.													
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		
CANALS IN OPERATION.																			
Works for which Capital and Revenue Accounts are kept.																			
PROTECTIVE WORKS.																			
Swat River Canal	82,072	3,369	85,381	33,32,501	1,22,702	34,55,203	1,87,020	...	1,87,020	83,745	6,378	90,123	96,807	1,31,659	-34,762	2-80	-1-00	96,686	
PRODUCTIVE WORKS.																			
Western Jumna Canal	2,78,741	19,022	2,97,763	1,03,39,187	5,43,469	1,08,82,656	10,51,011	51,404	11,02,415	5,55,263	36,482	5,91,715	5,10,670	4,07,993	1,02,677	4-69	0-94	237,821	
Bari Doab Canal	17 0 6	892	17,988	1,55,24,613	6,29,389	1,61,54,012	13,18,219	3,93,903	17,12,122	4,96,645	34,082	5,30,727	11,81,396	6,20,643	5,60,752	7-31	8-47	473,465	
Sirhind Canal	7,50,686	41,591	7,92,277	2,20,42,985	11,43,199	2,31,86,184	10,41,209	...	10,41,209	3,45,374	16,813	3,62,187	6,79,022	8,66,706	-1,87,684	2-93	-0-81	390,965	
Lower Sohad and Para Canal	3,87,613	...	3,87,613	1,32,39,497	...	1,32,39,497	16,266	...	16,266	1,87,637	...	1,87,637	-1,71,371	...	-1,71,371	-1-29	-1-29	...	
Sidhmal Canal	65,209	1,760	66,969	(a) 6,06,678	22,289	6,28,967	20,130	22,060	42,190	34,797	2,297	37,034	5,156	22,063	-17,807	0-82	-2-83	41,159	
Chenab Canal	12,434	1,833	14,267	(b) 7,10,124	24,873	7,34,997	1,64,120	...	1,64,120	39,215	1,794	41,009	1,23,111	28,156	94,955	1-75	12-92	75,234	
	7,73,057	15,855	7,88,912	25,02,063	81,741	25,83,804	6,232	...	6,232	57,381	2,610	59,941	-53,709	84,621	-1,38,330	-2-08	-5-35	10,854	
TOTAL {Imperial Contributions	18,97,223	80,953	19,78,176	5,17,25,650	24,44,970	5,41,70,620	36,00,921	4,67,367	40,68,288	15,28,625	94,018	16,22,643	24,45,645	20,31,082	4,14,563	4-51	0-77	1,229,548	
	3,87,613	...	3,87,613	1,32,39,497	...	1,32,39,497	16,266	...	16,266	1,87,637	...	1,87,637	-1,71,371	...	-1,71,371	-1-29	-1-29	...	
MINOR WORKS AND NAVIGATION.																			
Works for which Capital and Revenue Accounts are kept.																			
CANALS IN OPERATION.																			
Upper Sutlej Inundation Canals	...	...	...	5,21,103	56,148	5,77,251	30,379	1,51,841	1,82,220	1,51,353	8,336	1,59,689	22,531	...	22,531	3-90	3-90	138,637
Lower Sutlej and Chenab Inundation Canals	...	...	...	1,07,561	2,541	1,10,102	2,69,955	3,19,933	5,89,888	2,88,955	14,182	4,01,137	1,88,751	...	1,88,751	171-43	171-43	297,596
Indus Inundation Canals	-1,072	...	-1,072	6,89,182	19,729	7,08,911	82,269	2,05,411	2,87,680	2,99,731	12,486	3,12,217	-24,537	...	-24,537	-3-46	-3-46	190,478	
Shahpur Inundation Canals	...	...	...	38,868	1,871	40,739	34,994	...	34,994	...	...	...	18,321	...	18,321	44-97	44-97	16,812
Maddapur Workshops	-1,744	...	-1,744	4,24,148	...	4,24,148
Total Minor Works and Navigation	-2,816	...	-2,816	17,80,862	80,289	18,61,151	4,17,597	6,77,185	10,94,782	8,54,437	35,279	8,89,716	2,05,066	...	2,05,066	11-02	11-02	642,910	
GRAND TOTAL {Imperial Contributions	19,76,479	84,262	20,60,741	5,08,39,013	26,47,961	5,34,86,974	42,05,538	11,44,552	53,50,090	24,66,807	1,35,675	26,02,482	27,47,608	21,62,741	5,84,867	4-62	0-98	1,960,599	
	3,87,613	...	3,87,613	1,32,39,497	...	1,32,39,497	16,266	...	16,266	1,87,637	...	1,87,637	-1,71,371	...	-1,71,371	-1-29	-1-29	...	
Works for which only Revenue Accounts are kept.																			
CANALS IN OPERATION.																			
Muzaffargarh Inundation Canals	...	...	...	...	...	...	1,06,337	2,47,949	3,54,286	1,66,096	6,239	1,72,335	1,81,951	...	1,81,951	...	...	280,327

(a) Includes Rs14 for expenditure on water-courses.
 (b) Do. R-14,498 excess recoveries from settlers on account of water-courses.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.
Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE BOMBAY PRESIDENCY
(EXCLUDING SIND) FOR 1887-88.

No. 30 I., dated Calcutta, the 22nd February, 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Government of Bombay, Public Works Department, No. 144 W.I.—2065, dated the 13th December 1888, forwarding the above Report, and the Resolution of the Local Government reviewing it.

OBSERVATIONS.—The Capital outlay which has been incurred on works in the Deccan and Guzerat, of which Capital Accounts are kept, is shewn in the following statement :—

		Number of Works.	EXPENDITURE, 1887-88.			Total expen- diture, direct and indirect, to end of 1887-88.
			Direct.	Indirect.	TOTAL.	
MAJOR WORKS.						
Protective Works	{ In operation In abeyance	3	4,21,740	10,375	4,32,115	65,01,871
		2	975	18	993	1,00,315
	TOTAL	5	4,22,715	10,393	4,33,108	66,02,186
Productive Works . In operation .		7	92,688	3,886	96,574	1,03,70,773
MINOR WORKS.						
(Of which Capital and Revenue Ac- counts are kept.)	{ In operation	25	22,393	1,661	24,054	57,03,621
	{ Under con- struction.	1	19,419	534	19,953	1,39,589
	{ In abeyance	1	1,912	54	1,966	1,84,613
TOTAL		27	43,724	2,249	45,973	60,27,823
GRAND TOTAL		39	5,59,127	16,528	5,75,655	2,30,00,782

This expenditure took place principally on the Nira canal (R4,06,847), which was nearly completed, and on the Mutha canal, on which R71,017 was expended.

2. The sanctioned estimates of the works included in the above statement aggregate about 233 lakhs of rupees, of which 230 lakhs have been expended.

The following statement shews the progress which has been made in the execution of the different classes of works :—

	SANCTIONED.		COMPLETED.	
	Miles of Canals.	Miles of Distributaries.	Miles of Canals.	Miles of Distributaries.
MAJOR WORKS.				
Protective Works	145	169	113	160
Productive Works	269	172	263	169
MINOR WORKS.				
Of which Capital and Revenue Accounts are kept	191	136	184	136
TOTAL .	605	477	560	465

Exclusive of the Nilgund and Parsul Tanks, of which the statistics are not given in Tables I. A. and II. A.

3. The discrepancy in the number and nomenclature of the Minor Works, which was noticed in the Resolution of the Government of India in the previous year's report, has been removed. But the nomenclature adopted in Forms I. A. and II. A. and the order in Form I. C. are not uniform with that on pages i and ii. It will be more convenient if, in future years, the list of these works is kept in one uniform order in all statements and each work is known by a permanent number; the protective and not the productive works heading the list. It is also noticed that the working expenses which are given in the detailed reports (para. 12, page 12, for instance) often do not agree with the figures given in the statistical statements (Form I. C.).

4. The following statement shews the actual financial results of the year :—

	Number of works.	GROSS REVENUE OF 1887-88.			WORKING EXPENSES OF 1887-88.			Net Revenue.	Percentage of Net Revenue on Total Capital Outlay.
		Direct.	Indirect.	TOTAL.	Direct.	Indirect.	TOTAL.		
		R	R	R	R	R	R	R	R
Major Works—Protective	3	17,912	...	17,912	36,771	1,582	38,353	—20,441	Nil.
„ „ Productive	7	2,58,423	5,454	2,58,877	1,31,824	5,687	1,37,511	1,21,366	1.19
Minor Works of which Capital and Revenue Accounts are kept	25	62,308	4,348	66,656	65,323	3,198	68,521	—1,865	Nil.
TOTAL .	35	3,33,643	9,802	3,43,445	2,33,918	10,467	2,44,385	99,060	0.43

N. B.—The indirect receipts represent a share in the Land Revenue; and of these only the portion which pertains to Major Works appears in the Finance Accounts. The indirect charges, which mainly represent a hypothetical liability for Leave and Pension Allowances, do not appear in the Finance Accounts. A debit is also made in the working expenses for collection charges by Civil Officers (R12,778) of which R3,335, the portion pertaining to Minor Works, do not appear in the Finance Accounts.

These results cannot be considered satisfactory. A reference to Statement I. C., attached to the Report, shews that out of the ten Major Works which are now in operation, only four covered their working expenses of the year, and none of them covered the interest charges. The net earnings of the seven productive works were practically the net earnings of the Mutha Canal, R1,21,827; of the remaining six, two just earned enough to cover the loss on the four deficit canals. Among the Minor Works, thirteen covered their working expenses and the others worked at a loss; the losses being, on the whole, R1,865 greater than the profits.

5. The Irrigation Revenue actually collected within the year is composed of the following items :—

	No. of Works.	Water-rates.	Share of Land Revenue.	Total Irrigation Revenue, 1887-88.	Total Irrigation Revenue, 1886-87.	Plantations.	Water-power. (a)	Miscellaneous.	TOTAL.	Deduct re-funds.	GRAND TOTAL REVENUE COLLECTED.	
											1887-88.	1886-87.
		R	R	R	R	R	R	R	R	R	R	R
Protective . . .	3	12,134	...	12,134	10,821	1,136	3,450	1,228	17,948	36	17,912	13,461
Productive . . .	7	1,46,188	5,454	1,51,642	1,58,136	12,041	3,600	(b) 91,623	2,58,906	29	2,58,877	2,57,796
Minor . . .	25	57,745	4,348	62,093	59,158	3,402	...	1,451	66,946	290	66,656	63,211
Total . . .	35	2,16,067	9,802	2,25,869	2,28,115	16,579	7,050	94,302	3,43,800	355	3,43,445	3,34,468
Deduct—Refunds . . .	...	...	...	355	1,114	...	...	...	...	...	...	...
TOTAL . . .	...	...	...	2,25,514	2,27,001	...	...	...	...	...	...	...
Area irrigated . . .	...	...	...	46,187	42,628	...	...	...	...	...	...	...
Rate per acre . . .	...	...	...	4.88	5.32	...	...	...	...	...	...	...

(a) On the Mutha and Gokak canals.

(b) Of this, R87,012 is collected on the Mutha Canal.

The amount collected under the head of Water-rates is slightly less in 1887-88 than in 1886-87, because a larger amount of arrears was collected in the previous year. The assessment on account of water-rates was R2,19,545, against R1,88,803 in 1886-87, an increase of R30,742.

6. The Minor Works, of which Capital and Revenue Accounts are not kept, gave the following financial results :—

		Gross Revenue.	Working Expenses.
		R	R
Direct		4,182	1,25,790
Indirect		5,19,271	52,299
	TOTAL	5,23,453	1,78,089
	NET REVENUE	3,45,364	

Here Indirect Receipts mean a share in Land Revenue, and Indirect Expenses mean a share in Civil Collection Charges. Neither figure appears in the Finance Accounts. The share of Land Revenue credited to Irrigation is about two-thirds of the whole.

The improvement in net Revenue, which has now reached R3,45,364, is considerable: the corresponding figure for the previous year was R2,69,140, and in 1885-86 R2,55,131.

7. The areas irrigated by the different classes of works are compared with those of the three preceding years in the following table :—

	1887-88.	1886-87.	1885-86.	1884-85.
	Acres.	Acres.	Acres.	Acres.
MAJOR WORKS.				
Protective Public Works	11,471	7,625	16,135	2,677
Productive " "	19,701	21,187	26,107	21,609
MINOR WORKS.				
For which Capital and Revenue Accounts are kept	15,015	13,816	17,208	15,369
TOTAL	46,187	42,628	59,450	39,655

With reference to the descriptions of crops that have been grown on irrigated land, it appears from the report that there has been a falling off in wheat, jowar and ground-nut which is attributed to seasonable rainfall; there has, on the other hand, been for some years past a steady increase in sugarcane which is satisfactory; the areas irrigated in 1885-86, 1886-87 and 1887-88 were 4,100, 5,239 and 7,032 acres respectively. The increase in this valuable crop has been the chief factor in raising the average rate per acre of the assessed water revenue, direct and indirect, from R4.65 last year to R4.96 in the year under review. On the Mutha Canal, where sugarcane cultivation has increased by about 1,000 acres, the rate has risen from R8.67 to R11.51. This is the highest rate paid, except on the Dambal tank, where 58 acres pay R17.84 per acre; on the other hand, the three protective canals pay only R1.45 per acre, water being given free on about one-seventh of the area irrigated, in order to encourage the practice of irrigation.

The areas irrigated by minor works, of which only Revenue Accounts are kept, were—

	Acres.
1887-88	143,926
1886-87	141,856
1885-86	124,221
1884-85	140,635

8. The following statement compares the Working Expenses of the year under review with those of the two previous years :—

	Number of Works.	1887-88.							1886-87.	1885-86.
		Establishment for Revenue Management.	Maintenance Establishment.	Civil Charges for collection.	Works and Repairs.	Miscellaneous, Plantations and Tools and Plant.	Indirect Charges.	TOTAL.	TOTAL.	TOTAL.
MAJOR WORKS.		R	R	R	R	R	R	R	R	R
Protective Works	3	5,180	6,117	637	22,878	1,959	1,582	38,353	35,854	20,480
Productive Works	7	20,404	20,221	8,806	77,257	5,136	5,687	1,37,511	1,34,198	1,28,301
MINOR WORKS.										
Works of which Capital and Revenue Accounts are kept	25	13,288	9,563	3,335	34,475	4,662	3,198	68,521	69,325	61,905
TOTAL	35	38,872	35,901	12,778	1,34,610	11,757	10,467	2,44,385	2,39,417	2,10,686
Area irrigated . . . . .	...	...	...	...	...	...	...	46,187	42,628	59,530
Per acre irrigated . . . . .	...	...	...	...	...	...	...	5.29	5.61	3.54
Minor Works of which only Revenue Accounts are kept . . . . .	...	82,495		52,299	42,177	1,118	...	1,78,089	2,47,601	2,54,841
Area irrigated . . . . .	...	...	...	...	...	...	...	1,43,926	1,41,856	1,24,221
Rate per acre . . . . .	...	...	...	...	...	...	...	1.23	1.74	2.05

Except for the last class of work, the rates shewn in the above table are extremely high, and compare very unfavourably with the similar rates in other provinces of India. The excessive rate is, perhaps, partly due to the comparatively smallness of the individual projects, but in the main, to the fact that the area actually irrigated is only a small fraction of the area irrigable by the works. The Protective Works in 1887-88 irrigated only five per cent. of the area irrigable, the Productive Works fifteen per cent. and the Minor Works about ten per cent. As long as only a small portion of the water available is utilised, while expenditure has to be incurred on keeping up works and distribu-

taries for the supply of a much larger quantity of water than the cultivators will take, so long the Bombay Irrigation Works must continue to be a source of loss to the Government.

9. The total charge for establishment paid for in the Public Works Department has been reduced from R3,52,765 in 1886-87 to R2,73,481 in the present year. This is a reduction of 22 per cent., which is explained by the Government of Bombay as being due to the amalgamation of duties and reductions effected by orders issued in August and September 1887. These orders were only in operation during a portion of the year, so that the results of the current year may be expected to be better than those of the past. This establishment is distributed among the three heads of expenditure in the

	1886-87.	1887-88.
	R	R
Capital	1,53,143	1,16,213
Works for which Capital and Revenue Accounts are kept	75,985	74,773
Works for which no Capital Accounts are kept	1,23,637	82,495
TOTAL	3,52,765	2,73,481

manner shewn in the margin. The charge to Capital is regulated by a percentage on the outlay on works, together with some special establishment solely employed on construction. The distribution of the remainder between the 35 works on which Capital Accounts are kept and the minor works on which only Revenue Accounts are kept is apparently based on

certain hypothetical ratios on the outlay on works and on the revenue collected, but the exact mode in which the calculation is made will be the subject of separate enquiry.

Besides this establishment, the Department is debited with a share of the cost of the Civil establishments employed in collecting the Revenue; this share is calculated at 5 per cent. on water-rate and 10 per cent. on the irrigation share of the Land Revenue. The debit amounts to R12,778 (as already shewn) on the 35 larger works, and R52,299 in the case of the minor works for which only Revenue Accounts are kept.

10. The Chief Engineer, in paras. 10 and 11 of his report, alludes to the causes which produce the present state of chronic deficit in the accounts of the Irrigation works, and comments briefly on the hopes of improvement arising from better organisation and more systematic working, and from a revision of the settlement which shall credit the Canal Department with a share of enhanced Revenue due to the irrigability of the land, even when the occupiers do not use the water. But he admits that the construction of many of the works is so faulty that they can never work at a profit, and that they must either be realigned or abandoned. It is noticed that the Government of Bombay has still under consideration the question of the revision of the water-rates which was referred to by the Government of India in the Resolution on the Report of 1886-87. In the opinion of the Government of India this is a matter that should receive immediate and earnest attention, and unless the Government of Bombay sees its way to securing a larger revenue, it should be prepared to consider whether a remedy may lie in closing or making over to the management of the District authorities such works as it may find impossible to maintain under the present system, with a fair prospect of satisfactory financial results.

11. The attention of the Government of Bombay is drawn to the desirability of illustrating the report in future by separate maps of the more important canals, and a general map shewing the locality of the different works. It would be convenient that each work should receive a definite number, which should be adhered to in all the statements submitted, and the order of which should be followed throughout in the arrangement of the Report.

12. The Report, with the review of the Government of Bombay, was received by the Government of India on the 17th December 1888. The Report of the previous year was not received until the 10th February 1888. This improvement in the date of submission is satisfactory, and it is hoped that in future years the Report may reach the Government of India by the 15th November, when it is due.

ORDER.—Ordered, that copies of this Resolution and of the Report be forwarded to the Finance and Commerce and the Revenue and Agricultural Departments for information.

Ordered also, that copies of this Resolution be forwarded to the Government of Bombay for information and guidance, and that copies of the Report

The Governments of Madras, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces and Burma.
The Foreign Department, for communication to the Resident at Mysore and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India and Rajputana.

and of the Resolution be forwarded to the Local Governments and Administrations in the Public Works Department, noted in the margin, for information.

Ordered further, that this Resolution, and the Resolution by the Local Government, be published in the Supplement to the *Gazette of India*, and that copies of this Resolution be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, Colonel, R.E.,
Offg. Deputy Secy. to the Govt. of India.

*Revenue Report of Irrigation Works in
Deccan and Gujarat for 1887-8 —
Review of the.*

No. 144 W. I.—2065 OF 1888.

Public Works Department.

BOMBAY CASTLE,
13th December 1888.

Letter from the Chief Engineer, Central Division, No. 2765, dated 7th November 1888.

Submits the Revenue Report of Irrigation Works in the Deccan and Gujarat for 1887-88, Parts I and II, with the necessary statements.

RESOLUTION.—No additions were made to the number of works in operation during the year. The list has been re-arranged and now includes in all

35 projects of which* 23 are entirely new projects undertaken within the last 25 years: † 6 are restorations of old works: ‡ 5 are improvements to old tanks, and the remaining§ work is a storage tank to supplement the supply to an old irrigation system which has been further improved by extensions of branches and otherwise.

2. The gross area under command of these 25 works, for which Capital and Revenue Accounts are kept, is shown in Statement IV. E as 911,129 acres, of which 480,021 acres are shown as the net area irrigable at present, as compared with 456,816 acres in 1886-87.

3. The operations of the year may be briefly summarized as follows:—

Class I.—Works for which Capital and Revenue Accounts are kept:—

Capital expenditure	.	.	.	.	.	.	R 5,75,655
Area irrigated	.	.	.	.	.	.	Acres 46,187
Revenue	{ Assessments						R 3,49,512
	{ Realizations						„ 3,43,445
Working expenses	.	.	.	.	.	.	„ 2,44,385
Net revenue calculated on assessments	.	.	.	.	.	.	„ 1,05,127
Do. do. on realizations	.	.	.	.	.	.	„ 99,060

Class II.—Works for which only Revenue Accounts are kept :—

Area irrigated	.	.	.	.	.	.	Acres 1,43,926
Revenue receipts	.	.	.	.	.	.	R 5,23,453
Expenditure	.	.	.	.	.	.	„ 1,78,089
Net revenue	.	.	.	.	.	.	„ 3,45,364

Total—

Area irrigated	.	.	.	.	.	.	Acres 1,90,113
Revenue receipts	.	.	.	.	.	.	R 8,66,898
Working expenses	.	.	.	.	.	.	„ 4,22,474
Net revenue	.	.	.	.	.	.	„ 4,44,424

4. The Capital outlay was principally on Protective works, as will be seen from the following table which also shows the outlay to the end of the year :—

Major Works—

		During year.	To end of year.
		R	R
Productive Works	.	96,574	1,03,70,773
Protective Works	.	4,33,108	66,02,186
TOTAL MAJOR WORKS		5,29,682	1,69,72,959
Minor Works	.	45,973	60,27,823
GRAND TOTAL		5,75,655	2,30,00,782

The outlay includes that on the Chankapur and Maladevi Tanks, and on the second section of the Gokak Canal, which are still in abeyance, and that on the Parsul Tank, a small storage scheme in progress, and as such not included in the list of projects in operation, referred to in para. 1.

5. The financial results of the year by main heads were as follows :—

	Area irrigated.	REVENUE REALIZED.			Working Expenses.	Net Revenue.
		Direct Receipts.	Share of Land Revenue.	Total.		
CLASS I.	Acres.	R	R	R	R	R
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.						
Productive Works	19,701	2,53,423	5,454	2,58,877	1,37,511	1,21,366
Protective Works	11,471	17,912	...	17,912	38,353	—20,441
Minor Works	15,015	62,308	4,348	66,656	68,521	—1,865
TOTAL	46,187	3,33,643	9,802	3,43,445	2,44,385	99,060
CLASS II.						
WORKS FOR WHICH REVENUE ACCOUNTS ONLY ARE KEPT.						
Minor Works	143,926	4,182	5,19,271	5,23,453	1,78,089	3,45,364
GRAND TOTAL	190,113	3,37,825	5,29,073	8,66,898	4,22,474	4,44,424

The total shows an increase in area irrigated of 5,629 acres, and in total revenue of R15,689. The working expenses show a decrease of R64,544, and the net revenue an increase of R80,233.

6. The most important feature in this comparison is the decrease in working expenses which amounts to 13 per cent. The details are as follows:—

	CLASS I.		CLASS II.	TOTAL.
	Increase.	Decrease.	Decrease.	Decrease.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Works	1,488	...	2,990	1,502
Repairs	3,559	...	24,888	21,329
Establishment . . . . .	...	1,212	41,142	42,354
Tools	895	...	1,021	126
Refunds . . . . .	...	...	224	224
Total in Public Works Department .	4,730	...	70,265	65,535
Collection charges	429	...	—753	—1,182
Indirect charges . . . . .	...	191	...	191
TOTAL .	4,968	...	69,512	64,544

Two-thirds of the decrease is thus due to reduction in establishment charges which effected a saving of R42,354, but to show correctly the extent of economies under this head affecting the finances of the works now under consideration, the debits to Capital should also be taken into account; these amounted to R1,16,213, as compared with R1,53,143 in the previous year, showing a reduction of R36,930 and raising the total saving in establishment charges to R79,284. This is due to the amalgamation of duties and reductions effected under the orders of Government, issued in August and September 1887, which were thus in operation for only a part of the year, so that still further reductions may be anticipated in the figures for the current year, which should have an important effect in improving the financial results of the works.

7. Taking all class I works together, there was an increase in area irrigated as compared with the previous year of 3,559 acres. The average rainfall was 26·35 inches as compared with 28·81 inches in the previous year. The increase in area was principally on the Mhaswad Tank (2,517 acres) and Nira Canal (1,066 acres), both Protective Works. The revenue assessments during the year show an increase of R46,037 and the realizations an increase of R8,977, as compared with 1886-87. The increase in assessments amounts to 15 per cent.

8. The working expenses show an increase of R4,968 or 2 per cent., as compared with the previous years. Details have already been given (para. 6). The explanation given in para. 10 of the Chief Engineer's report furnishes satisfactory reasons for this increase.

9. The unrealized balance of direct revenue at the close of the year was R29,851, as compared with R23,739 at the close of 1886-87. The outstandings are principally on the Mutha Canals (R16,775) and Krishna Canal (R7,219), and the attention of the Collectors of Poona and Satara respectively should be drawn to the matter.

10. The principal crop irrigated was wheat, 9,122 acres, or slightly less than in the previous year. Sugarcane shows a considerable increase, namely, 7,032 acres, as compared with 5,239 acres in 1886-87. Rice too shows a steady improvement in area, the figures for five years being—

	Acres.
1883-84	1,618
1884-85	2,304
1885-86	3,166
1886-87	4,294
1887-88	5,811

This crop is irrigated principally in the two works in Gujarat, the Hathmati Canal and Khari Cut. There was an increase in the area of bajri irrigated,

4,021 acres, as compared with 2,976 acres in 1886-87. The estimated value of the crops irrigated is shown at R29,16,633.

11. The details of the assessments were as follows:—

	Water rates.	Other receipts.	TOTAL.
	R	R	R
Productive Works	1,48,066	1,15,053	2,63,119
Protective Works	16,691	5,912	22,603
Minor Works	54,788	9,002	63,790
TOTAL	2,19,545	1,29,967	3,49,512

12. The average water-rates per acre irrigated were:—

	1887-88.	1886-87.
	R	R
Productive Works	7.52	6.16
Protective Works	1.45	1.34
Minor Works	3.65	3.47
TOTAL	4.75	4.43

Water was given free for an area of 1,229 acres on the Mhaswad Tank, owing to the recent opening of the works.

The question of the revision of water rates referred to in para. 8 of the Chief Engineer's report is being separately dealt with.

13. The following is a detailed statement of the assessments under other receipts:—

	1887-88.	1886-87.
	R	R
Plantations	16,620	13,431
Water-power	7,050	...
Miscellaneous	96,495	91,690
Share of Land Revenue	9,802	9,551
TOTAL	1,29,967	1,14,672

The receipts from plantations again show satisfactory improvement. The item 'water-power' is a new one. Of the increase under 'Miscellaneous,' R5,244 is in the item water-supply to Poona. The figures under this head for water-supply of Sholapur and Karad should be shown separately in future reports. The omission was noticed in the review of last year's report.

14. The interest account has been revised in accordance with the orders of the Government of India of July 1887, and now includes interest at 4 per cent. per annum on the outlay to the end of the previous year, *plus* half the outlay of the year itself. The charge on account of Productive works calculated on this basis amounted in 1887-88 to R3,94,332, against which the net revenue realized was R1,21,366; the loss was thus R2,72,966, whereby the interest account was increased to R54,49,930. No credit is afforded in this account for the saving effected by the Mutha Canal in former outlay for the supply of water to troops and Government Departments in Poona: during the year this saving amounted to R22,096.

The net revenue shows a decrease, as compared with the previous year, of R2,232, due principally to the outlay on special repairs to the Krishna Canal, which work shows in consequence a deficit of R2,223, instead of a credit of R8,965 as in 1886-87. The principal work of this class, the Mutha Canals, shows satisfactory improvement, the net revenue each year for the past four years having been—

	R
1884-85	66,349
1885-86	83,181
1886-87	1,07,329
1887-88	1,21,827

Under Protective Works the several projects in operation have not had time to develop, and the year's operations show a deficit of ₹20,441, and the total amount at charge in the interest account was thereby increased at the end of the year to ₹14,10,109.

15. Part II of the report dealing with Class II works, those for which only Revenue Accounts are kept, is meagre and affords little information. The figures of outlay from contribution and Patphála funds are not shown, nor is the decrease in expenditure on repairs commented upon. As shown in para. 6, that decrease amounted to ₹24,888, of which ₹3,073 was in Khandesh and ₹9,054 in Belgaum and Darwar—districts not affected by the orders amalgamating Irrigation and Public Works charges. In Ahmedabad, on the other hand, where the charges have been amalgamated, the outlay was larger than in the previous year, while in Kaira and Surat it was less. Attention should again be drawn to the especial instructions to Superintending Engineers to see that the maintenance of works of irrigation is as carefully supervised as formerly, and that there is no sacrifice of efficiency.

16. The most satisfactory features of the year's operations are—

- (a). The increase of 8 per cent. in area irrigated by Class I works.
- (b). The increase of 15 per cent. in the assessed revenue from works of that class, as compared with 7 per cent. in the previous year.
- (c). The reduction in the establishment charges from ₹3,52,765 to ₹2,73,481, or by 22 per cent.

17. The report was submitted a fortnight earlier than last year. Copies, with copies of this Resolution, should be forwarded to the Government of India and the Secretary of State.

WALTER C. HUGHES,

Acting Secretary to Government.

To

The Financial Department, Secretariat	.	.	.	} With copies of report.
The Revenue Department, Secretariat	.	.	.	
The Commissioner, N. D.	.	.	.	
The Commissioner, C. D.	.	.	.	
The Commissioner, S. D.	.	.	.	
The Survey and Settlement Commissioner	.	.	.	
The Director of Land Records and Agriculture	.	.	.	
The Chief Engineer, C. D.	.	.	.	
The Chief Engineer, S. D.	.	.	.	
The Superintending Engineer, N. D.	.	.	.	
The Superintending Engineer for Irrigation in Sind	.	.	.	} By letter.
The Collector of Poona	.	.	.	
The Collector of Satara	.	.	.	
The Examiner of Public Works Accounts	.	.	.	
The Government of India	.	.	.	
The Secretary of State for India	.	.	.	

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.

Irrigation.

ADMINISTRATION REPORT OF IRRIGATION WORKS IN THE MADRAS
PRESIDENCY FOR 1887-88.

No. 33 I., dated Calcutta, the 26th February 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Administration Report of Irrigation Works in the Madras Presidency for 1887-88.

OBSERVATIONS.—The irrigation works of Madras are divided into four classes. Among “Major Works” there is one Protective Work, the Rushikulya Canal, which is still under construction, and nine Productive Works, of which one, the Barur Tank, though not finished, has begun to bring in Revenue; and one, the Periyar Project, is only just commenced. The “Minor Works for which Capital and Revenue Accounts are kept” are seven in number: four of these supply irrigation; one, the Buckingham Canal, is purely for navigation purpose, and two are incomplete and almost in abeyance. The third class, “Minor Works, of which neither Capital nor Revenue Accounts are kept,” and the fourth class, “Agricultural Works,” are comparatively small and very numerous. It is with the first two classes that the Report for 1887-88 and this Resolution are mainly concerned: of the two latter classes, the most important statistics will be given at the close of the Resolution. The first class of works—the major works—are provided for out of Imperial Revenues with reference both to Capital and Revenue Expenditure. The other three classes of works are entirely provincialised.

2. The following statement shows the Capital Expenditure of the year 1887-88 for the construction of works of the first two classes mentioned in the preceding paragraph:

	Number of works.	CAPITAL EXPENDITURE DURING THE YEAR.			CAPITAL EXPENDITURE TO END OF THE YEAR.		
		Direct.	Indirect.	TOTAL.	Direct.	Indirect.	TOTAL.
		R	R	R	R	R	R
MAJOR WORKS.							
Protective Works	1	2,54,571	22,346	2,76,917	8,04,761	1,75,029	9,79,790
Productive Public Works . .	9	11,17,227	1,02,032	12,19,259	4,81,16,694	35,95,304	5,17,11,998
MINOR WORKS AND NAVIGATION.							
Works for which complete Capital and Revenue Accounts are made up	5	3,54,543	14,698	3,69,241*	1,08,41,560	9,03,649	*1,17,45,209
GRAND TOTAL	15	17,26,341	1,39,076	18,65,417	5,97,63,015	46,73,982	6,44,36,997

* The above figures (which are taken from Statement I. B.) exclude expenditure on some projects which are under investigation.

The expenditure was mainly incurred as follows:

On the Godaveri Canal two lakhs of rupees, and on the Kistna Canal nearly five lakhs, were spent on carrying out towards completion the drainage works and

distributaries; on the Sangam Anicut System a lakh and a half were spent on the extension of branch channels; the Periyar Project was commenced during the year, and 2½ lakhs expended on it; the Buckingham Canal absorbed a little over three lakhs, of which Rs. 80,391 were a grant from Protective Funds, and 2½ lakhs were spent on the Rushikulya Canal (the one protective work in the table above), which is not completed or opened for irrigation.

3. The following table shows the past year's receipts and expenditure (according to the Madras system of calculation, to be explained later on) on the eight Productive and five Minor Works which are in active work, though not yet quite completed to the full extent of which they are capable, the capital outlay up to date, the Net Revenue, and the return it gives on the capital expended:

Canal.	Capital outlay.	GROSS REVENUE RECEIVED IN 1887-88.			WORKING EXPENSES.			Net Revenue.	Percentage of return.
		Direct.	Indirect.	TOTAL.	Direct.	Indirect.	TOTAL.		
	R	R	R	R	R	R	R	R	
MAJOR WORKS.									
Godaveri	1,25,33,814	1,24,307	19,34,731	20,59,038	6,13,003	32,422	6,45,425	14,13,613	11·27
Kistna	84,09,380	43,938	13,91,951	14,35,889	3,95,846	16,804	4,12,650	10,23,239	12·16
Cauvery	17,80,545	6,577	6,52,764	6,59,341	51,076	4,138	55,214	6,04,127	33·92
Penner	18,05,483	...	1,38,768	1,38,768	9,696	3,019	12,715	1,26,053	6·98
Srivaikuntham	14,43,504	1,612	1,07,490	1,09,102	21,606	1,165	22,771	86,331	5·98
Sangam	34,96,389	864	84,643	85,507	47,919	1,713	49,632	35,875	1·02
Karnul	2,16,44,795	9,234	55,028	64,262	1,40,184	3,502	1,43,686	—79,424	...
Barur	3,23,699	...	—295	—295	—33	—2	—35	—260	...
Periyar	2,74,389	...	..	...	...	...	...	...	...
TOTAL	5,17,11,998	1,86,532	43,65,080	45,51,612	12,79,297	62,761	13,42,058	32,09,554	6·20
MINOR WORKS.									
Chembrambakam	7,36,589	49	32,510	32,559	—2,410	—103	—2,513	35,072	4·76
Palar	18,34,996	903	1,27,056	1,27,959	65,981	1,572	67,553	60,406	3·29
Pelandorai	4,38,563	53	6,405	6,458	13,252	339	13,591	—7,133	...
Buckingham	69,81,016	67,516	...	67,516	1,32,669	4,175	1,36,844	—69,328	...
Madras Water-supply	17,54,045	9,446	9,114	18,560	16,347	616	16,963	1,597	0·09
TOTAL	1,17,45,209	77,967	1,75,085	2,53,052	2,25,839	6,599	2,32,438	20,614	0·17

In these figures (which are based on Statement I C) Refunds are deducted from Gross Revenue, and the 5 per cent. charge for Civil collection is included in working expenses. The indirect receipts are the share of Land Revenue credited to Canals and the indirect charges are the liabilities for pension, &c.

4. The return on the Capital laid out on Productive Works, 6·2 per cent., is very large, the profits on the Godaveri, Kistna and Cauvery Canals being more than sufficient to cover the loss on the one unsuccessful work of this class, the Karnul Canal. Among Minor Works the Pelandorai has suffered from a breach of the Anicut, but is expected to recover itself. The Buckingham Canal is not likely ever to be a remunerative work.

5. But though these returns are compiled from a commercial point of view, to shew the revenue receipts and charges which have reference to the capital invested by Government in the works, they do not pretend to show the real total receipts and expenditure. In the areas commanded by all these irrigation systems, except the Karnul and Buckingham Canals, irrigation was practised in a more or less imperfect manner before the time of the British rule, and the object of these accounts is to separate the old irrigation receipts and charges as they stood before the Irrigation Department took the works in hand, from those increased sums which have resulted from scientific treatment and the outlay of Imperial Funds.

6. The system under which the Irrigation Revenue in Madras is calculated is an intricate one. In the Godavery and Kistna Deltas, the land is assessed as if it were unirrigated, and a water-rate is added varying according to the crop sown. Elsewhere the land is assessed as irrigated, and a credit is given to Irrigation, being the difference between the actual Land Revenue and what

would have been paid if the land had been dry. To this figure is added a "share of enhanced Land Revenue," of which the following details are given in the separate Canal Reports :

	R
Assessment on Waste Lands brought under irrigation	4,02,918
Increment to Land Assessment after lands were brought under irrigation (Kistna Canal only)	40,438
Miscellaneous	16,778
TOTAL	4,60,134

From the irrigation revenue is deducted the estimated amount of Revenue due to old irrigation before the works constructed by the British Government came into operation (Rs. 29,25,803); and a further charge of 5 per cent. is deducted from the balance, to represent the cost of collection which is borne by the Civil Department. The figures for the year drawn out on the above system are as follows :

	Productive Works (8).	Minor Works for which Capital Accounts are kept (4).
	R	R
Water-rates and share of Revenue due to Irrigation Revenue	66,96,378	3,11,683
Share of Enhanced Revenue	4,45,270	14,864
Less refunds	2,227	...
TOTAL REVENUE DUE TO IRRIGATION	71,39,421	3,26,547
Deduct share due to old Irrigation	27,74,341	1,51,462
Balance credited to Irrigation Department	43,65,080	1,75,085

7. In the following table are shewn the true irrigation receipts, calculated as above, derived from each canal, the area irrigated and the return per irrigated acre. The figure shewn in the third column is the area "effectively irrigated," both for first and second crops, *i. e.*, on which crops have been raised and on which no remission of Revenue has been allowed; not the area "occupied," as it is called in the Report, which is slightly larger and includes all the land reached, although imperfectly, by irrigation.

	REVENUE DERIVED FROM IRRIGATED LANDS.		AREA IRRIGATED.		RATE PER ACRE.	
	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.
	R	R	Acres.	Acres.	R	R
Godaveri	20,59,064	19,97,781	608,696	598,236	3.3	3.3
Kistna	14,66,935	12,68,736	387,505	337,419	3.8	3.7
Cauvery	29,06,773	30,92,972	937,634	1,006,626	3.1	3.0
Penner	2,55,939	2,51,061	64,987	63,480	3.9	3.9
Srivaikuntham	1,86,791	1,90,929	40,632	40,078	4.5	4.7
Sangam	2,06,786	1,85,943	51,893	47,421	3.9	3.9
Karnul	55,028	53,432	21,927	22,676	2.5	2.8
Barur	2,105	...	492	...	4.2	...
TOTAL PRODUCTIVE WORKS	71,39,421	70,40,854	2,113,766	2,115,936	3.3	3.3
Chembrambakum	48,868	57,380	16,186	19,402	3.0	2.9
Palar	2,47,673	2,45,730	91,479	89,763	2.7	2.7
Pelandorai	9,741	9,271	3,763	3,632	2.5	2.5
Madras	20,265	20,788	9,235	9,684	2.1	2.1
TOTAL MINOR	3,26,547	3,33,169	120,663	122,481	2.7	2.7
GRAND TOTAL	74,65,968	73,74,023	2,234,429	2,238,417	3.3	3.2

The Godaveri and Kistna systems shew a steady increase. The only considerable decrease in area and revenue is in the case of the Cauvery Canal, and is due to the transfer of some irrigation works in the Trichinopoly District to the head of Minor Works.

8. The "Direct" Revenue is made up of the following items; the receipts are compared in the table below with those of the preceding year:

	1887-88.	1886-87.
	R	R
Navigation	2,04,546	1,77,694
Plantations	7,589	7,307
Miscellaneous	53,988	56,188
Less Refunds on the Buckingham Canal	—1,624	—68
TOTAL	2,64,499	2,41,071

Plantations bring in a Revenue only on three canals, the Godaveri, Kistna and Cauvery. Navigation is a source of Revenue on four canals, and the receipts and expenditure are compared in the table below:

	Length of navigable channel.	RECEIPTS.		EXPENDITURE.		VALUE OF GOODS.	TON-MILEAGE.
		1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1887-88.
	Miles.	R	R	R	R	R	
Godaveri	456	1,04,374	88,505	70,435	66,892	1,64,20,527	7,626,847
Kistna	281	31,798	26,909	58,246	91,406	1,90,84,039	11,981,285
Karnul	190	1,873	4,518	26,276	16,887	5,27,412	...
Buckingham	262	66,501	57,762	99,657	79,783	1,62,05,222	21,356,278
TOTAL	1,189	2,04,546	1,77,694	2,54,614	2,54,968	5,22,37,200	40,964,410
Corresponding figures of previous year . . . . .	...	...	...	...	...	3,60,53,703	31,559,419

The receipts have increased, but navigation is still a very losing business on the Karnul and Buckingham canals.

9. The following table shows the details of the working expenses of the 13 chief canals, the totals of which have already been shewn in para. 3:

	Productive works.	Minor works.	TOTAL.	Productive.	Minor.	TOTAL.
	1887-88.		1887-88.	1886-87.		1886-87.
	R	R	R	R	R	R
Establishment, Public Works Department.	3,93,223	46,486	4,39,709	3,80,675	44,875	4,25,550
Establishment, collection charges by Civil Officers.	2,15,551	8,754	2,24,305	2,05,379	9,298	2,14,677
Works and Repairs	5,91,267	1,66,963	7,58,230	5,89,524	1,61,787	7,51,311
Tools and Plant and Miscellaneous.	79,256	3,636	82,892	77,478	3,714	81,192
Indirect	62,761	6,599	69,360	59,839	6,282	66,121
TOTAL	13,42,058	2,32,438	15,74,496	13,12,895	2,25,956	15,38,851

The outlay on Works and Repairs and on Tools and Plant and Miscellaneous is very nearly the same as in the preceding year. The other items are establishment charges, and are more or less hypothetical. The second item is the charge of 5 per cent. before referred to, calculated on the water-rates and Irrigation revenue collected by Civil Officers, after deducting the old Irrigation receipts.

The "Indirect" figures are a calculation of liability incurred for the furlough pay and pensions of the staff employed.

10. To obtain the real cost of working, however, it is necessary to add in the old "Maintenance charges" which correspond to the "old Irrigation receipts," and are an allowance made for the expenditure which used to be incurred on Irrigation before the present Government works were constructed.

These old maintenance charges are partly fixed and partly varying. The fixed charges are—

	R
Extensions and improvements	10,039
Repairs	1,30,972
Establishment at 23 per cent. on works	32,433
Indirect charges for ditto	4,540
	<u>1,77,984</u>

The varying charges are—

	R
Collection charges at 6 per cent. on indirect Revenue (on the Productive Works alone)	1,66,461
Indirect charges on above at 14 per cent.	23,305
Tools and Plant	2,115
	<u>1,91,881</u>
TOTAL* OF OLD MAINTENANCE CHARGES	<u>3,69,865</u>

Adding this figure to the total charge given in the preceding para., Rs. 15,74,496, the real sum total of the working expenses on these thirteen canals, including the old maintenance figures, amounted to Rs. 19,44,361.

11. Calculated in this way the working expenses of the irrigating Canals (the Buckingham Canal is here excluded) fall at the following rates per irrigated acre. The irrigated area is taken at the same figure as in para. 7.

	Total Working Expenses.	Irrigated area.	Rate per acre.
	R	Acres.	R
Godaveri	6,53,930	608,696	1.07
Kistna	4,17,779	387,505	1.07
Cauvery	3,44,305	937,634	0.36
Penner	42,982	64,987	0.66
Srivaikuntham	35,296	40,632	0.86
Sangam	57,987	51,893	1.11
Karnul	1,43,686	21,927	6.55
Barur	129	492	0.26
TOTAL PRODUCTIVE WORKS	16,96,094	2,113,766	0.80
Chembrambakum	4,359	16,186	0.26
Palar	71,495	91,479	0.78
Pelandorai	13,741	3,763	3.65
Madras	21,828	9,235	2.36
TOTAL MINOR	1,11,423	120,663	0.92
GRAND TOTAL	18,07,517	2,234,429	0.80
TOTAL FOR 1886-87	18,02,441	2,238,417	0.80

* On page 67 the total is given as Rs. 3,42,020, but the indirect charges are omitted there.

12. The total sum charged as Public Works establishment during the last two years is shown below :

	1887-88. R	1886-87. R
Capital Account	2,74,668	2,89,869
Working Expenses of Major and Minor Canals of which Capital Accounts are kept	4,39,709	4,25,550
Minor works of which separate accounts are not kept	4,48,949	5,32,690
Agricultural works	73,091	68,083
	<u>12,36,417</u>	<u>13,16,192</u>

The system under which this charge is made is a complicated one. The Executive staff of the Public Works Department in Madras is for the most part employed indiscriminately on Irrigation works, on Military Works and on Imperial and Provincial Civil Works, and the cost is distributed according to certain rules between these different heads; the charges for Direction and Accounts are similarly divided. The only establishment which is solely engaged in Irrigation work is the staff employed in the survey and preparation of the Tank Restoration schemes and the Dowlaishwaram Workshops; the whole of its cost is charged against those works. Under the first head, Capital Account, a charge is made for establishment amounting to 23 per cent. on the outlay on works excluding cost of land. Under the second head the charge is the result obtained from the application of three ratios; 23 per cent. on expenditure, 10 per cent. on direct Revenue (*i.e.*, Navigation, Plantations and Miscellaneous) collected by Canal Officers themselves, and 6 per cent. on indirect Revenue (*i.e.*, the canal share of the Land Revenue deducting old Irrigation receipts and deducting what is shown as share of enhanced Land Revenue).

On the Minor Works (other than Tank Surveys) and Agricultural Works, it is calculated in the same way at 23 per cent. on expenditure and 10 per cent. on direct Revenue, but no charge is here made for indirect Revenue except in the case of old Maintenance Works, and there it is only made for the Major Productive Works, not for the indirect Revenue of the Minor Works.

13. The result of this method of calculation is that no conclusion can be drawn from the figures above, showing the increase or decrease of the charge for establishment, as to whether there has been any real rise or fall in the costliness of the staff. The charges debited to the Irrigation Department depend almost entirely on an arbitrary ratio calculated on the amount spent on Works and Repair, and on the direct and indirect payments made for the use of water. The cost of the whole Public Works Establishment of the Province must be known before it can be seen whether there has or has not been an increase in any particular year.

14. Turning now to the separate Canal reports, the following items are selected as of general interest :

Floods and Breaches.—One flood in the Cauvery River was of exceptional height. It rose to 13 feet above the crest of the weir in October 1887—a height which has only been exceeded by a few inches on two previous occasions. No injury resulted from this flood. In the other rivers the floods were generally moderate. Some damage was done in the central division of the Godaveri system by breaches in river embankments. There was also a breach in a flood bank near Lock 15 on the Karnul Canal.

Barur Tank.—This tank was opened for irrigation to a small extent in October 1887. The work is not complete. The area irrigated and the revenue derived were both insignificant.

Periyar.—Funds for the commencement of the Periyar Project were first allotted in August 1887. The work was commenced almost immediately, and R2,70,995 for direct charges was expended during the year. An officer was specially deputed to England to arrange for the purchase of the necessary plant. The estimates for the head works were revised without any increase in the total sum ;

the forecast statements of the project were also recast, with the result that the ultimate revenue is expected to give a return of 8·53 instead of 7·80 per cent., which was formerly estimated.

Karnul.—The financial position of this Canal is in the last degree unsatisfactory; not only did the Revenue fall off during the last year, and the irrigated area decrease, but at no time since the Canal was bought by Government has it been worked except at a heavy loss. There is a loss both in navigation and irrigation, and while the irrigation return is Rs. 2·5 per acre irrigated, the cost of working expenses falls at Rs. 6·5 per acre: and there is no prospect of any material improvement. The total estimated value of the crops raised under irrigation, Rs. 2,48,330, does not largely exceed the sum which it costs Government to supply the water. The revenue expenditure on works and repairs alone (Rs. 1,11,780) is nearly double the income earned by the Canal. It would appear that it might be economical to close the canal as an irrigating system, merely keeping it in repair so as to be ready to be put in working again if a season of drought should create a sudden demand for the water.

The Governor General in Council trusts that the Government of Madras will consider this question, and formulate such proposals as may seem to them expedient with a view to putting a stop to the constant drain on the Treasury which the maintenance of the Canal on its present footing entails.

15. The third class of works mentioned in para. 1—Minor Works of which neither Capital nor Revenue Accounts are kept are numerous and mostly small; their exact number is nowhere stated. They are divided into three classes; those of which a continuous record is kept individually, in nine Districts; those of which a continuous record is kept collectively, in 19 Districts; and those which are under Revenue Management, in 19 Districts.

Here again, as elsewhere, the accounts are kept in an intricate fashion. The statements on pages 72—3 and page 61 shew that the area irrigated by these works (both crops included) was 3,607,321 acres, the Irrigation Revenue Rs. 94,74,377, and the Expenditure Rs. 17,19,698, or, deducting the Tank Restoration scheme, referred to later on, Rs. 13,59,643. But this expenditure includes the old maintenance charges, Rs. 3,42,020, already dealt with as belonging to the Major and Minor Works, while it does not appear that the old irrigation receipts, Rs. 29,25,803, have been included in the Irrigation Revenue. Again, the expenditure as stated on pages 72—3 and page 61 does not include indirect charges (Rs. 35,008) nor the 5 per cent. charge for Civil collections, Rs. 4,73,719 (*vide* page 7, columns 13 and 8); and adding these the total amount of working expenses, as calculated on the Madras system, appears to be Rs. 15,26,350. Of this total, Rs. 4,80,678 is debitable to the works under Revenue Management and the balance, Rs. 10,45,672, to those under Public Works Department Management.

16. The true figures appear therefore to be as follows:

	Irrigated area.	Irrigation revenue.	Rate per acre.	Working expenses.	Rate per acre.
		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Works managed by Public Works Department Officers	1,910,230	55,62,653	2·91	10,45,672	·54
Works managed by Revenue Officers	1,697,083	39,11,724	2·30	4,80,678	·28
TOTAL MINOR WORKS	3,607,321	94,74,377	2·62	15,26,350	·42

The total area irrigated was made up of 2,794,534 acres of first, and 812,757 acres of second crop. These figures shew an improvement of about five per cent. both in area and in revenue over those of the previous year. The receipts from these works were made up of R11,192 of direct, and R94,63,185 of indirect revenue.

17. The total area irrigated by all the works in Madras in 1887-88 may be thus stated:

	First crop.	Second crop.	TOTAL.
	Acres.	Acres.	Acres.
Major Works	1,985,739	128,027	2,113,766
Minor Works (of which Capital and Revenue Accounts are kept)	91,918	28,745	120,663
Minor Works (of which Capital and Revenue Accounts are not kept)	2,794,534	812,757	3,607,321
TOTAL	4,872,191	969,529	5,841,720
Corresponding figures of 1886-87	4,738,409	985,234	5,723,643

18. During the year under review the organization of the system of working under the Tank Restoration Scheme was remodelled. Five survey parties were organized during the year to work in the districts of Madura, Chingleput, Kurnul, Coimbatore and North Arcot, respectively. These parties, for an expenditure of R87,388, surveyed and prepared schemes for restoring 210 works at an estimated expenditure of R2,15,662; it was estimated that the area irrigated by the works in question would be increased from 26,645 to 29,680 acres, and the revenue from R1,10,824 to R1,36,376. On carrying out the schemes prepared in previous years, R2,72,667 were expended; for this sum about 200 tanks were restored and 25 anicuts and 100 sluices were completed, or nearly completed. The grant for this class of work in 1888-89 has been fixed at 6½ lakhs of rupees, and it has been arranged that the actual financial results obtained by the expenditure shall be recorded.

19. The fourth class of works, called "Agricultural" in Madras are mainly undertaken for the purpose of directing and controlling the rivers; during the year under review R4,04,598 was expended and R8,896 direct revenue received on account of these works. The former figures contained an adjustment of R2,193 on account of Imperial charges, so that the actual expenditure was R4,06,791 which was distributed as follows:

	R
River conservancy	1,06,464
River embankments	2,98,689
Drainages	718
Miscellaneous	920
TOTAL	4,06,791

These figures include Establishment and Tools and Plant. Rather more than one-third of the expenditure was on original works and the remainder on repairs.

20. The Report was received by the Government of India on the fourth of December 1888 or six days later than in the previous year. The general arrangement of the Report and its complete illustration by maps are excellent; but it would be convenient if each canal system had its formal number and if that number were adhered to throughout in the statements and in the order of the separate Reports. The Madras Government will be separately addressed regarding the complexity of the accounts which has been noticed in this Resolution, if on further consideration any mode of simplifying them suggests itself to the Government of India.

ORDER.—Ordered, that copies of this Resolution and of the Report be forwarded to the Finance and Commerce and Revenue and Agricultural Departments, for information.

Ordered also, that copies of this Resolution be forwarded to the Government of Madras for information and guidance, and that copies of the Resolution be forwarded to the Local Governments and Administrations in the Public Works Department, noted in the margin, for information.

The Governments of Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioner of the Central Provinces.
The Agent to the Governor General for Rajputana.

Ordered further, that this Resolution be published in the Supplement to the *Gazette of India*, and that copies of this Resolution be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, *Colonel, R.E.,*
Offg. Deputy Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for January, 1889.

As pointed out in last month's report, January is usually an unsettled month in Northern India. This is due to the occasional occurrence of cold-weather storms, the chief characteristics of which were stated in last month's report. The great majority of these storms belong to two classes. The first class comprise those depressions which first show themselves in the north or north-west of the Punjab. They are frequently deep depressions, but are generally short-lived, and are either stationary or move slowly in a south-east direction along the Himalayas for a short period and then fill up. They give more or less heavy rain to the Punjab and snow to the adjacent mountains, but their effects are chiefly confined to Upper India. The second class of storms include the usually much shallower depressions, which appear on the north-west frontier in Upper Sind, and which probably, in the great majority of cases, advance from Beluchistan. As compared with the previous, they are frequently remarkably persistent and traverse the whole breadth of the Peninsula, passing sometimes into Upper Burma, where they fill up or disappear. Occasionally small depressions also form in Central India or the Central Provinces. These are generally very shallow and are less persistent than the previous, but usually march in the same general east-south-easterly or easterly direction, and disappear after an existence of one to three days. They sometimes give moderately heavy rain to Central India, the Central Provinces, and Behar. Several disturbances have occurred during the month, the majority of which were unusually feeble, and gave little rain in Upper India. The two last disturbances of the month were however large and gave fairly general rain to the greater part of Northern India, but were chiefly remarkable as being examples of double storms, that is, of the combination of a storm of the first and of the second class, originating separately and co-existing as independent disturbances for some days.

At the commencement of the month fine weather with normal anti-cyclonic conditions prevailed in Upper India. On the morning of the 4th a small and very shallow depression, similar to those of the preceding month, appeared in Sind. It moved eastwards during the day, filling up with its advance, but caused some disturbance in the Punjab Himalayas on the 5th, which gave light to moderate snow to the higher elevations. Anti-cyclonic conditions were again established in Upper India on the 6th and continued until the 8th. Weather was slightly unsettled during this period in Southern India, and many thunderstorms occurred in Southern India, which gave light to moderate rain in South Madras, Mysore and Ceylon, on the 6th, 7th and 8th. The barometer began to fall briskly on the

afternoon of the 8th in Upper Sind and Beluchistan, and a very shallow depression was formed on the 9th, which followed the same course as the previous disturbance and gave moderately heavy snow to the Punjab Himalayas on the 10th, and brought the snow line down to below 9,000 feet. The weather continued somewhat disturbed in Northern India for three days longer, and light showers fell at the hill stations on the 12th, and in Behar, Chutia Nagpore and Central Bengal on the 13th. Pressure increased steadily until the 17th, when very strongly marked anti-cyclonic conditions, with fine clear, cool weather and strong westerly or north-westerly winds, prevailed over the whole of Northern India. The highest pressures of the month were recorded on the morning of the 17th, the absolute maximum being 30.38" at Peshawar. No change of importance occurred until the 22nd, when the barometer fell briskly in North-Western India. The disturbance then initiated differed considerably in character from the previous. There were two separate areas of disturbance in which the barometer fell rapidly, and more or less general rain was received. The first included the Punjab Himalayas and adjacent plains from Sealkot to Roorkee, and the second comprised the greater part of Rajputana and Indore. The disturbance in the Punjab passed away after giving moderate snow in the hills on the afternoon of the 23rd and light showers in the adjacent plains. That which originated in Rajputana drifted during the next two days eastward into East Bengal and Burma, and gave moderate general rain to the North-Western Provinces, Central India, and light local showers in Behar, Bengal, and Assam. A short interval of fine weather followed until the afternoon of the 27th, when the first large and important cold-weather storm of the present season was initiated. It was like the previous a double disturbance. It consisted in part of a shallow depression which passed into Sind from Beluchistan on the 28th and advanced in an east-south-east direction across the head of the Peninsula during the next three days into Upper Burma, to which it gave cloudy weather on the 1st February. It apparently filled up very slowly in that area and gave low pressure in Burma until the 5th. The appearance of this depression in Sind on the 28th was followed on that day by a very rapid fall of the barometer in the North Punjab and the formation of an independent deep depression, the centre of which was to the north of Rawalpin di and Peshawar on the morning of the 29th. It intensified considerably during the day and marched slowly to the south-east along the hills, to which it gave very stormy weather and heavy snowfall during the next forty-eight hours. A very rapid rise of the barometer set in on the 31st, and the depression filled up very rapidly. This deep depression very largely modified the distribution of pressure over the whole of North-Western and Central India, and obscured the shallow depression in Central India on the 29th and 30th; but with the disappearance of the former on the 31st, the latter again became clearly marked and formed the chief feature of the weather during the next two days. The double disturbance gave a large general and much needed supply of rain to the greater part of Northern India, including the Punjab, Rajputana, Central India, the North-Western Provinces and Behar, and showers in Bengal. A considerable portion of the rainfall due to the storms occurred on the 1st and 2nd in Bengal, and hence only a part of the rainfall due to the disturbance is included in the returns of the past month.

Pressure.—The mean pressure of the month for the whole of India was .017 above the normal. The excess was greater at the hill stations than at the adjacent plain stations. Relatively to this general state pressure was in defect over the whole of Northern and Central India (with the exception of the North Punjab). The line of greatest relative depression was defined by the following stations :—

	Relative deficiency.
Deesa . . . . .	.020"
Nowgong . . . . .	.015"
Allahabad . . . . .	.016"
Patna . . . . .	.018"
Dhubri . . . . .	.019"

A second axis of depression apparently ran along the Himalayas, being indicated by the negative anomalies at the following stations:—

Gorakhpur	‘021”
Mooltan	‘012”
Ludhiana	‘027”

Pressure was relatively to the general state in excess over the whole of the Peninsula. The relative excess was greatest at the following stations, *vis*:—

Belgaum	+‘022
Bellary	+‘023
Salem	+‘029
Trichinopoly	+‘020
Madura	+‘021
Cochin	+‘025

A reference to last month's report will show that the more prominent features of the pressure variations of the month of January were identical in character with those of the previous month, but were smaller in amount. It will thus be seen that the larger pressure abnormal variations or anomalies have been remarkably persistent for some time, and the probable distribution of the cold-weather rains of the months of January and February, based on this strongly marked distribution of pressure given in last month's report, has been fully confirmed up to the present date.

Temperature.—In consequence of the unusual prevalence of anti-cyclonic conditions, and the absence of large cold-weather storms until the end of the month, the mean temperature was considerably in excess. The following table gives the variation of the mean maximum, minimum and daily temperatures from their normal values in different districts:—

	Maximum. °	Minimum. °	Mean. °
Burma	+1·8	+0·5	+1·1
Bengal	+1·7	+1·7	+1·7
North-Western Provinces	+2·3	+2·0	+2·1
Punjab	+1·0	+0·7	+0·8
Berars	+5·2	+2·2	+3·7
Central Provinces	+5·0	+3·0	+4·0
Central India and Guzerat	+3·4	+3·0	+3·1
Rajputana	+2·3	+1·5	+1·9
Bombay	+3·0	+0·1	+1·5
Madras	+0·5	—1·0	—0·2

Hence the figures have been most prominent in the Central Provinces and Central India, where the mean temperature of the month was four degrees above the normal.

One of the more remarkable feature of the month has been the frequent inversion of the normal temperature relations between the plains and hill stations. On about eleven nights of the month the lowest night or minimum temperatures of the hill stations were very considerably higher than those of the neighbouring stations in the Gangetic plains. It will suffice to give one example—

Hill Stations.	Minimum or lowest Temperature of night of 2nd January. °	Plain Stations.	Minimum or lowest Temperature of night of 2nd January. °
Murree	49·3	Rawalpindi	36·9
		Dera Ismail Khan	36·9
		Sealkot	41·1
Simla	48·4	Lahore	37·2
		Sirsa	39·2
Ranikhet	50·0	Delhi	40·1
		Roorkee	36·6
		Meerut	39·0
		Bareilly	39·8
		Agra	43·6
		Allahabad	42·7
		Benares	41·9
		Patna	46·9
		Calcutta	48·8
		Silchar	47·5

These figures show that not only was the night temperature of the hill stations from 8° to 13° higher than that of the adjacent plains, but that it was actually higher than over the whole Gangetic plain down almost to the sea in Bengal.

This, it may be added, is one of the most remarkable examples that have occurred during recent years of the peculiarity of the weather at the hill stations in the months of December and January, *before the occurrence of heavy snow*. The only satisfactory explanation appears to be that the high night temperatures are due to an indraught of comparatively warmer air to the hills from the strata above the plains at the level of the hills.

Rainfall.—The preceding remarks have stated the conditions under which the rainfall of the month has occurred. The cold-weather rainfall of the present season up to date has been abundant over the whole of Northern India, but the first heavy rainfall of the season occurred somewhat later than usual. The rainfall of the month has been especially abundant in the Punjab, North-Western Provinces, Behar and Northern Bengal, which areas have received at least double their normal amounts. The excess is relatively greatest in Behar and North Bengal. The Central Provinces, Berar, Khandesh, Guzerat and Orissa which usually receive some light showers were practically rainless during the month. No rain fell in Lower Burma and the Konkan. In the remaining districts, including Rajputana, Assam, Lower Bengal, Malabar, Mysore and Madras, the rainfall of the month was not large in amount, and was either normal or slightly in defect.

The following table shows the actual average rainfall and the normal rainfall of the month of the twenty-one districts into which the country is divided, so far as it is indicated by the telegraphic reports of a few stations in each district:—

DISTRICTS.	Number of Stations.	Normal average rainfall in January.	Actual average rainfall in January 1889.	Difference from the average in January 1889.
Punjab, West	7	1'48	3'04	+1'56
" East	4	1'58	2'68	+1'10
North-Western Provinces, Trans-Gangetic	7	1'35	2'46	+1'11
North-Western Provinces, Cis-Gangetic	3	0'67	0'49	—0'18
Behar	2	0'55	1'40	+0'85
Northern Bengal	2	0'34	3'18	+2'84
Assam—Cachar	3	0'78	0'49	—0'29
Lower Bengal and Chutia Nagpur	7	0'36	0'37	+0'01
Orissa—Northern Circars	5	0'25	0	—0'25
Central Provinces, South	7	0'38	0'01	—0'37
Berar—Khandesh	2	0'30	0	—0'30
Rajputana, Central India, Saugor, and Nurbudda	9	0'48	0'30	—0'18
Sindh—Cutch	3	0'43	0'64	+0'21
Guzerat	3	0'05	0'04	—0'01
Konkan	4	0'23	0	—0'23
Deccan—Hyderabad	5	0'06	0'01	—0'05
Malabar	5	0'14	0'20	+0'06
Mysore—Bellary	4	0'34	0'42	+0'08
Carnatic	6	0'87	0'44	—0'43
Lower Burma	7	0'09	0	—0'09
Ceylon	1	2'20	6'48	+4'28

JOHN ELIOT,

Offg. Meteorological Reporter to the Government of India.

SIMLA,

The 13th February 1889.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 23rd February, 1889.*—Rainfall very slight in Madura, Tinnevely, Nilgiris, and Malabar, none elsewhere. More rain wanted in Ganjam, Vizagapatam, Trichinopoly, Tinnevely, Coimbatore, and Salem. Standing crops generally good, but withering in parts of Coimbatore, Cuddapah, Trichinopoly, and Tinnevely; affected by disease in parts of Salem and Bellary. Pasture deficient in Coimbatore, Salem, and Tinnevely. Prices rising in eight districts, falling in six, and stationary in others. General prospects favourable except in Ganjam and Coimbatore. Labourers employed on last day of week on Rushikulya works 5,138, on Gopalpur Canal 8,593.

Bombay.—*For week ending 27th February, 1889.*—Slight rain in parts of Karachi and Shikarpur. Late crops in three taluks of Surat and Poona and one of Kanara unsatisfactory; exotic cotton and wheat in parts of Dharwar blighted and cotton in one taluka of Baroda damaged. Opium in Baroda good. Harvesting progressing generally. Probable outturn of wheat in Broach three annas and of early crops in Dharwar nearly eight annas on average. Fodder scarce in Khandesh and Nasik and in parts of Poona, Ahmednagar, and Kathiawar. Prices of food-grains rising in two talukas of Nasik.

Bengal.—*For week ending 26th February, 1889.*—Fairly general rain, accompanied by local thunderstorms, fell over the greater part of the province on the 19th and 20th instants. The condition of the *rabi* and poppy crops is generally satisfactory, although in Behar some damage has been done by rain and hail. In Sarun the hail at the end of January did considerable damage to poppy, the loss in the Sewan sub-division being estimated at 750 maunds and in the Sudder sub-division at 100 maunds. The *rabi* crops are ripening, and the earlier sorts are being harvested. Poppy is in flower, and the collection of opium has begun in some districts. The sugarcane harvest is proceeding with a fair outturn. Spring rice seedlings are growing well. Preparation of lands for the jute and autumn rice sowings is in active progress. In Behar *cheena* and *mung* are being sown and are germinating satisfactorily, and the cultivation of indigo lands is going on. The latest report regarding the affected tract in the Patna division shows that rain has done much good in providing employment in the fields for the working population; that it has not yet been found necessary to give gratuitous relief except upon a very limited scale; and that the grain-stocks continue to be sufficient and the prices stationary with a downward tendency.

North-Western Provinces and Oudh.—*For week ending 27th February, 1889.*—Rain fell during the week in most districts. Some injury to crops from rust; sunshine needed. Prospects fair. Sugarcane-pressing continues. Poppy in flower. Prices have fallen in several districts, but fodder scanty and dear in places.

Punjab.—*For week ending 27th February, 1889.*—Rainfall good and general throughout the Province. Prices unsettled in Peshawar, stationary in Hissar, Amballa, Jullundur, and Amritsar, falling elsewhere. Ploughing for *kharif* commenced in Hissar, Jullundur, Lahore, and Shahpur. The crops have been greatly improved by recent rain. Certain crops damaged in Amballa and Amritsar in consequence of heavy rains. Stock cattle are reported healthy. Fodder sufficient except in Hissar and in parts of Multan and Rawalpindi. Supply improving in Dera Ismail Khan. Poppy weeding in progress in Jullundur.

Central Provinces.—*For week ending 27th February, 1889.*—Weather cloudy and warm. Crops benefited by recent rain in Saugor. Hail has injured

gram crop in Hoshangabad, prospects otherwise unchanged. Reaping of winter crops commenced.

Burma.—*For week ending 23rd February, 1889.*—Slight rain fell in Moulmein and Amherst, Bhamo and Myadaung. Crop prospects remain good. The price of paddy shows very little fluctuation.

Assam.—*For week ending 27th February 1889.*—Weather warmer. Slight rain in almost all districts. Sowing of early rice continues. Mustard is still being gathered and sugarcane pressed. Tea doing well.

Mysore and Coorg.—*For week ending 27th February, 1889.*—No rain in Mysore. Standing crops in good condition, except in parts of Kolar district where want of rain is felt. Sugarcane being planted in parts. Outturn of crops harvested generally fair. Pasturage diminishing in parts of the Kolar and Mysore districts. Prices slightly fallen in the Kadur district.

No standing crops in Coorg.

Berar and Hyderabad.—*For week ending 27th February, 1889.*—Harvesting of *rabi* crops in progress in Berar. Prospects favourable. Agricultural stock in good condition. Fodder and water insufficient in some districts. Prices the same as last week.

No rain during the week in Hyderabad. Harvesting of *rabi* crops commenced. Weeding of *tabi* crops continues. Prices stationary.

Central India.—*For week ending 27th February, 1889.*—Baghelkund and West Malwa report this week that fall of rain is now sufficient. Crops in Bhopal somewhat damaged by heat. Condition of agricultural stock improved in Goona and Bundelkund. Prices of food-grains falling in Neemuch.

Rajputana.—*For week ending 27th February, 1889.*—Rainfall partial. Agricultural operations satisfactory. Standing crops good; slightly damaged in Kishengurh and Dholepur. Agricultural stock good. Pasturage or fodder sufficient, except in Marwar, Kherwara, Dholepur and parts of Jeypur. Prices steady generally.

Nepal.—*For week ending 21st February, 1889.*—Slight rain with hail during the week. Weather cloudy. Wheat progressing. Potatoes are being sown.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLIV of 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 4TH FEBRUARY, 1888.		Total mean length open.	RECEIPTS FOR WEEK ENDING 2ND FEBRUARY, 1889.		TOTAL RECEIPTS FROM 1ST APRIL, 1887, TO 4TH FEB., 1888.		TOTAL RECEIPTS FROM 1ST APRIL, 1888, TO 2ND FEB., 1889.		Total Increase in 1888-89.	Total Decrease in 1888-89.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
State Lines worked by Companies.													
16th Feb. 1889	East Indian	1,514	10,54,778	697	1,514	9,64,657	637	3,84,25,335	577	3,67,03,525	551	...	...
9th ditto	Rajputana-Malwa (a)	1,664	3,91,854	235	1,664	4,21,000	253	1,38,16,531	187	1,55,17,909	212	17,01,378	17,21,810
16th ditto	Sindia	75	6,795	91	75	8,802	118	3,76,030	114	3,02,651	92	...	...
16th ditto	Patna-Gya	57	11,769	206	57	8,031	140	4,29,437	171	4,05,690	161	...	73,379
9th ditto	Bengal-Nagpur (b)	186	39,538	212	293	55,229	188	11,66,056	142	13,72,756	157	2,06,700	23,747
16th ditto	Dildarnagar-Ghazipur	12	911	76	12	745	62	40,547	77	38,688	73	...	...
9th ditto	Mysore	140	9,324	67	140	10,325	74	4,33,021	70	4,99,500	81	66,479	1,859
9th ditto	Southern Mahratta(c)	850	60,784	72	854	72,688	85	27,01,704	79	32,88,958	88	5,87,254	...
2nd ditto	Indian Midland	96	6,388	67	374	(d) 47,176	126	1,44,255	76	(d) 6,80,954	97	5,45,699	...
2nd ditto	Cuddapah-Nellore	83	4,140	50	83	4,457	54	(e) 66,339	39	2,06,477	57	1,40,138	...
9th ditto	Bareilly-Pilibhit	36	1,534	43	36	1,671	40	73,782	48	75,765	49	1,983	...
9th ditto	Lucknow-Sitapur-Sihramau	105	4,557	43	105	6,649	63	1,76,942	38	2,17,420	47	40,478	...
TOTAL		4,818	15,92,372	331	5,207	16,01,430	308	5,78,49,979	281	5,93,19,293	275	14,69,314	...
State Lines worked by Government.													
9th Feb., 1889	North-Western (f)	2,470	4,01,232	162	2,390	3,74,792	157	1,75,86,799	176	2,13,95,125	203	38,08,326	...
9th ditto	Oudh & Rohilkhand(g)	693	1,58,093	228	692	1,30,264	188	56,64,891	187	56,93,828	187	28,937	...
9th ditto	Wardha Coal	45	20,662	459	45	18,899	420	6,20,952	312	7,16,657	362	95,705	...
9th ditto	Bengal Central	125	12,992	104	125	11,550	92	5,66,500	103	5,99,018	109	32,458	...
9th ditto	Eastern Bengal Railways (h)	645	1,99,083	309	673	1,86,550	277	82,21,080	290	91,32,316	308	9,11,236	...
16th ditto	Nalhati	27	2,480	91	27	2,002	73	76,988	66	83,916	72	6,928	...
16th ditto	Tirhoot	259	44,867	173	273	27,551	101	14,85,333	137	13,71,356	120	...	1,13,977
9th ditto	Burma	333	1,07,615	323	441	1,02,431	232	25,93,346	177	25,82,136	147	...	11,210
9th ditto	Jorhat	28	589	21	31	879	29	43,362	35	52,227	41	8,865	...
9th ditto	Cherra-Companyganj.	7	124	17	7	195	25	9,720	30	7,696	23	...	2,024
TOTAL		4,632	9,47,737	205	4,704	8,55,113	182	3,68,69,031	189	4,16,34,275	203	47,65,244	...
Lines worked by Guaranteed Companies.													
9th Feb., 1889	Madras	840	1,62,578	194	840	1,73,023	206	69,26,767	186	71,03,301	192	1,76,534	...
2nd ditto	South Indian	654	93,240	143	654	94,146	144	43,28,223	149	46,23,578	161	2,95,355	...
9th ditto	Great Indian Peninsula	1,504	8,24,260	548	1,447	9,67,807	609	3,28,29,710	494	3,46,43,522	527	18,13,812	...
9th ditto	Bombay, Baroda and Central India	461	2,60,583	565	461	2,87,000	623	1,00,62,435	493	1,05,53,193	520	4,90,758	...
TOTAL		3,459	13,40,661	388	3,402	15,21,976	447	5,41,47,135	354	5,69,23,594	380	27,76,459	...
GRAND TOTAL (GUARANTEED AND STATE)		12,909	38,80,770	301	13,313	39,78,519	299	14,88,66,145	269	15,78,77,162	276	90,11,017	...
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	7,74,25,307	140	8,26,19,103	146	...	...
NET RECEIPTS		...	...	...	...	...	...	7,14,40,838	129	7,52,58,059	132	38,17,221	...
Assisted Companies.													
16th Feb., 1889	Bengal and North-Western	376	43,249	115	376	36,450	97	16,87,826	101	18,68,395	113	1,80,569	...
16th ditto	Tarakeshwar	22	5,839	262	22	5,403	243	2,19,055	224	2,27,849	233	8,794	...
9th ditto	Rohilkhand-Kumaun	67	3,890	58	67	4,275	64	2,73,360	95	2,90,687	101	17,327	...
2nd ditto	Dibru-Sadiya	78	7,210	94	78	8,153	105	3,47,929	101	3,70,002	108	22,073	...
TOTAL		543	60,288	111	543	54,281	100	25,28,170	107	27,56,933	115	2,28,763	...
Native States.													
9th Feb., 1889	The Nizam's Guaranteed Company	277	37,858	137	310	48,244	156	13,47,639	141	14,86,324	114	1,38,685	...
9th ditto	The Gaekwar's	59	3,585	61	59	3,680	63	1,33,401	51	1,14,697	44	...	18,764
9th ditto	The Gaekwar's Mehsana-Vadnagar	21	874	42	27	870	32	31,518	34	38,257	39	6,739	...
9th ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	24,226	126	224	28,695	128	8,38,115	98	8,98,284	101	60,169	...
9th ditto	Morvi	68	2,602	38	68	3,066	45	1,17,088	39	1,39,222	47	22,134	...
9th ditto	Jodhpore	124	6,396	52	124	7,700	62	2,92,252	53	2,92,808	54	556	...
TOTAL		742	75,541	102	812	92,255	114	27,60,073	92	29,69,592	88	2,09,519	...

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Katni-Umaria State Railway.

(c) Includes the Bellary-Kistna State Railway.

(d) Includes Bhopal-Itarsi State Railway from 1st January, 1889.

(e) Total receipts from 15th September, 1887, to 4th February, 1888.

(f) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(g) State from 1st January, 1889.

(h) Includes the Northern Bengal, Dacca, Kaunia-Dharla and Assam-Bihar State Railways.

CALCUTTA,
The 28th February, 1889.

M. C. BRACKENBURY, Major, R.E.,
Offg. Deputy Secretary.



SUPPLEMENT TO
The Gazette of India.

No. 10. } CALCUTTA, SATURDAY, MARCH 9, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

**Weekly Report on the state of the Season and prospects of
the Crops.**

Madras.—*For week ending 2nd March, 1889.*—Rainfall slight in Tinnevely, Chingleput, Madura, Coimbatore, Nilgiris, Salem, and Malabar; none elsewhere. More rain wanted in Ganjam, Vizagapatam, Cuddapah, Trichinopoly, Tinnevely, Coimbatore and Salem. Standing crops generally good, but withering in parts of Cuddapah, Trichinopoly and Coimbatore; affected by disease in parts of Bellary. Pasture deficient in Coimbatore, Ganjam and Salem. Prices rising in ten districts, falling in two and stationary in others. General prospects favourable, except in Ganjam and Coimbatore. Labourers employed last day of week on Rushikulya works 5,591, on Gopalpur Canal 8,949.

Bombay.—*For week ending 6th March, 1889.*—Rain in parts of Upper Sind Frontier. Late crops in three talukas of Surat and one of Kanara unsatisfactory; exotic cotton in parts of Dharwar blighted. Opium in Baroda good. Harvesting progressing generally. Probable outturn of late crops in Satara from eight to twelve annas. Fodder scarce in Khandesh and Nasik and in parts of Poona and Kathiawar. Prices rising in two talukas of Nasik.

Bengal.—*For week ending 5th March, 1889.*—More rain is reported to have fallen in Behar, in Central and Western Bengal, and in Chota Nagpore. Prospects of the *rabi* harvest are generally fair, although in Behar some damage has been done by rain and hail. The damage to the poppy crop is considerable in the Gya, Sarun, and Monghyr districts. Ploughing and early sowings are proceeding satisfactorily. Spring rice is doing well. The latest report regarding the affected tract in the Patna division shows that the state of affairs in Chumparun and Mozufferpore is stationary, and that in Durbhunga distress in a few spots has become more intense.

North-Western Provinces and Oudh.—*For week ending 6th March, 1889.*—Weather generally clear and seasonable. *Rabi* crops ripening. Prospects fair. Poppy mostly in flower and promises well. Markets well stocked. Prices falling. Condition of cattle good. Fodder somewhat scanty.

Punjab.—*For week ending 6th March, 1889.*—Slight rain in Ferozepore, Rawalpindi, and Shahpur districts. Prices unsettled in Delhi, falling in Hissar, Ferozepur, Rawalpindi, and Shahpur, stationary elsewhere. Ploughing for *kharif* commenced. Crops are flourishing throughout the Province. Crops are reported to be greatly damaged in some villages of Lahore district by hail and floods and also in some places in Shahpur by floods. Stock cattle are healthy. Fodder sufficient except in Hissar. Poppy weeding in progress in Jullundur.

Central Provinces.—*For week ending 6th March, 1889.*—Slight rain in the northern districts. Winter crops being harvested. Outturn poor in northern and eastern districts. Good elsewhere. Cattle generally in fair condition. Prices rising in Saugor and steady in other districts.

Burma.—*For week ending 2nd March, 1889.*—Slight rain fell in Bhamo, none elsewhere. Crop prospects good. The price of paddy shows little fluctuation.

Assam.—*For week ending 6th March, 1889.*—Weather seasonable. Slight rain in Lakhimpur and Naga Hills. Sowing of early rice progressing. Pressing of sugarcane and gathering of mustard still continues. Rain wanted for tea.

Mysore and Coorg.—*For week ending 6th March, 1889.*—No rain in Mysore. Condition of crops good, though wet crops in parts of the Tumkur and Kolar districts are reported to have been slightly damaged by insects and want of rain, respectively. Sowing operations still continue, and outturn of crops harvested is favourable. Pasturage and water-supply diminishing in parts of the Mysore and Kolar districts. Prices slightly fallen in the Bangalore district.

Water-supply very scanty especially in South Coorg. No standing crops.

Berar and Hyderabad.—*For week ending 6th March, 1889.*—Harvesting of *rabi* continues. Prospects continue favourable. Cattle healthy. Fodder and water insufficient in some districts. Prices remain steady or show a slight fall.

No rain during the week in Hyderabad. Weeding of hot-weather crops continues. *Rabi* being harvested. Prices stationary.

Central India.—*For week ending 6th March, 1889.*—No change of importance reported this week in condition of crops and weather.

Rajputana.—*For week ending 6th March, 1889.*—Slight rain in Bickaneer. Agricultural operations good. Standing crops satisfactory, except in Kherwara and Kishengurh. Agricultural stock good. Pasturage or fodder sufficient, except in Kherwara, Meywar, Marwar, and parts of Jeypore and Sirohi. Prices rising in Meywar.

Nepal.—*For week ending 28th February, 1889.*—Slight rain during the week with hailstorm. Weather fair. Crops good.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLV OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 11TH FEBRUARY, 1888.		Total mean length open.	RECEIPTS FOR WEEK ENDING 9TH FEBRUARY, 1889.		TOTAL RECEIPTS FROM 1ST APRIL, 1887, TO 11TH FEB., 1888.		TOTAL RECEIPTS FROM 1ST APRIL, 1888, TO 9TH FEB., 1889.		Total Increase in 1888-89.	Total Decrease in 1888-89.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
	<i>State Lines worked by Companies.</i>		<i>R</i>	<i>R</i>		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
23rd Feb. 1889	East Indian	1,514	10,56,363	698	1,514	9,33,640	6 7	3,94,81,698	580	3,76,37,165	553	...	18,44,533
23rd ditto	Rajputana-Malwa (a)	1,664	3,73,817	225	1,664	3,82,000	230	1,41,90,348	188	1,58,68,833	212	16,78,485	...
23rd ditto	Sindia	75	8,023	107	75	11,024	147	3,84,053	114	3,13,675	93	...	70,378
23rd ditto	Patna-Gya	57	11,466	200	57	8,010	140	4,40,903	171	4,13,700	161	...	27,203
23rd ditto	Bengal-Nagpur (b)	186	43,960	236	293	67,465	23 1	12,10,006	144	14,40,221	159	2,30,205	...
23rd ditto	Dildarnagar-Ghazipur	12	701	58	12	687	57	41,248	76	39,375	73	...	1,873
23rd ditto	Mysore	140	9,666	69	140	9,980	71	4,12,585	70	5,09,489	81	66,904	...
23rd ditto	Southern Mahratta (c)	850	57,754	68	854	71,787	84	27,58,964	78	33,60,745	87	6,01,781	...
23rd ditto	Indian Midland	136	18,152	133	374	(d) 45,330	121	1,62,407	80	(d) 7,40,204	99	5,77,797	...
23rd ditto	Cuddapah-Nellore	83	4,911	59	83	5,032	61	(e) 71,250	40	2,11,317	57	1,40,007	...
23rd ditto	Bareilly-Pilibhit	36	1,929	54	36	2,411	67	75,711	48	78,176	49	2,465	...
23rd ditto	Lucknow-Sitapur-Sihramau	105	5,078	48	105	5,183	49	1,82,019	39	2,22,603	47	40,584	...
	TOTAL	4,858	15,91,820	328	5,207	15,42,558	296	5,94,41,202	282	6,08,35,503	275	13,94,301	...
	<i>State Lines worked by Government.</i>												
16th Feb., 1889	North-Western (f)	2,470	4,37,057	177	2,390	4,31,349	180	1,80,23,856	176	2,20,02,196	205	39,78,340	...
16th ditto	Oudh & Rohilkhand (g)	693	1,53,837	222	692	1,27,943	185	58,18,728	188	58,21,771	187	3,043	...
16th ditto	Wardha Coal	45	21,342	474	45	17,481	388	6,42,294	315	7,34,138	303	91,844	...
16th ditto	Bengal Central	125	12,580	101	125	12,560	100	5,79,140	103	6,11,578	109	32,438	...
16th ditto	Eastern Bengal Railways (h)	645	1,81,556	281	673	1,62,160	241	84,02,636	289	92,94,476	307	8,91,840	...
23rd ditto	Nalhati	27	2,140	79	27	2,257	83	79,128	66	86,280	72	7,152	...
23rd ditto	Tirhoot	259	44,959	174	273	35,718	131	15,30,292	138	14,07,074	121	...	1,23,218
16th ditto	Burma	333	1,13,813	342	441	89,618	203	27,07,159	181	26,81,075	149	...	26,084
16th ditto	Jorhat	28	677	24	31	987	32	44,039	36	53,214	41	9,175	...
16th ditto	Cherra-Companyganj	7	131	17	7	107	14	9,851	29	7,803	23	...	2,048
	TOTAL	4,632	9,68,092	209	4,704	8,80,180	187	3,78,37,123	190	4,26,99,605	204	48,62,482	...
	<i>Lines worked by Guaranteed Companies.</i>												
16th Feb., 1889	Madras	840	1,56,383	186	840	1,64,236	196	70,83,150	186	72,71,521	192	1,88,371	...
9th ditto	South Indian	654	92,503	141	654	1,05,185	161	44,20,726	149	47,29,651	161	3,08,925	...
16th ditto	Great Indian Peninsula	1,504	8,27,067	550	1,447	8,93,085	617	3,36,56,777	495	3,55,34,647	529	18,77,270	...
16th ditto	Bombay, Baroda and Central India	461	2,38,693	518	461	2,64,000	573	1,03,01,128	493	1,08,64,916	524	5,63,788	...
	TOTAL	3,459	13,14,646	380	3,402	14,26,506	419	5,54,61,781	354	5,84,00,135	380	29,38,354	...
	GRAND TOTAL (GUARANTEED AND STATE)	12,949	38,74,558	299	13,313	38,49,244	289	15,27,40,106	268	16,19,35,243	276	91,95,137	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	7,92,92,943	139	8,45,45,127	144	...	...
	NET RECEIPTS	...	...	...	...	...	...	7,34,47,163	129	7,73,90,116	132	39,42,953	...
	<i>Assisted Companies.</i>												
16th Feb., 1889	Bengal and North-Western	376	50,921	135	376	39,650	105	17,38,747	102	19,08,045	113	1,69,298	...
23rd ditto	Tarakeshwar	22	8,787	395	22	5,314	239	2,27,842	228	2,33,163	233	5,321	...
9th ditto	Rohilkhand-Kumaun	67	3,671	55	67	4,064	61	2,77,031	94	2,94,751	100	17,720	...
9th ditto	Dibru-Sadiya	78	6,756	87	78	7,930	102	3,54,685	100	3,77,932	108	23,247	...
	TOTAL	543	70,135	129	543	56,958	105	25,98,305	106	28,13,891	115	2,15,586	...
	<i>Native States.</i>												
16th Feb., 1889	The Nizam's Guaranteed Company	277	33,384	108	310	38,527	124	13,81,024	141	15,24,861	114	1,43,837	...
23rd ditto	The Gaekwar's	59	2,536	43	59	3,550	60	1,35,997	51	1,19,345	45	...	16,652
23rd ditto	The Gaekwar's Mehsana-Vadnagar	21	975	46	27	950	35	32,493	34	39,394	40	6,901	...
16th ditto	Bhavnagar-Gondal	193	26,055	135	260	32,940	127	8,64,170	99	9,31,140	102	66,970	...
16th ditto	Junagarh-Porbandar	68	2,550	38	68	3,079	45	1,10,638	39	1,42,356	47	22,718	...
23rd ditto	Morvi	124	7,401	60	124	7,400	60	2,99,653	53	3,00,798	54	1,145	...
	TOTAL	742	72,901	98	848	86,456	102	28,32,975	92	30,57,894	87	2,24,919	...

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Katni-Umaria State Railway.

(c) Includes the Bellary-Kistna State Railway.

(d) Includes Bhopal-Itarsi State Railway from 1st January, 1889.

(e) Total receipts from 15th September, 1887, to 11th February, 1888.

(f) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(g) State from 1st January, 1889.

(h) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.

CALCUTTA,
The 7th March, 1889.

M. C. BRACKENBURY, Major, R.E.,
Offg. Deputy Secretary.

Printed and published for the GOVERNMENT OF INDIA, *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING,
INDIA, No. 8, Hastings Street, Calcutta.



SUPPLEMENT TO
The Gazette of India.

No. 11. } CALCUTTA, SATURDAY, MARCH 16, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 9th March, 1889.*—Rainfall slight in Vizagapatam, Tanjore, Trichinopoly, Madura, Tinnevely, Coimbatore, Nilgiris and Salem; none elsewhere. More rain wanted in Ganjam, Vizagapatam, Cuddapah, Trichinopoly, Tinnevely, Coimbatore and Salem. Standing crops generally good but withering in parts of Cuddapah, Trichinopoly, and Coimbatore; affected by disease in parts of Bellary. Pasture deficient in Coimbatore, Ganjam, Salem and Tinnevely. Prices rising in seven districts, falling in five, and stationary in others. General prospects favourable except in Ganjam; improving in Coimbatore. Labourers employed last day of week on Rushikulya works 5,370, on Gopalpur Canal 8,694.

Bombay.—*For week ending 13th March, 1889.*—Slight rain in parts of Poona and Belgaum. Late crops in three talukas of Surat unsatisfactory; exotic cotton in parts of Dharwar blighted; opium in Baroda good, harvesting progressing generally. Probable outturn of cotton twelve annas and of wheat and gram sixteen annas in parts of Kathiawar, and of late crops in Karachi thirteen annas. Fodder scarce in Khandesh and Nasik and in parts of Poona, Ahmednagar, Ratnagiri and Baroda.

Bengal.—*For week ending 12th March, 1889.*—The hot weather has fairly set in, the mornings and evenings, however, being still cool. No rain during the week, but general agricultural prospects generally favourable. The *rabi* harvest is progressing satisfactorily and promises to yield fair results; but in Chota Nagpore, where the crops suffered most from drought, the average outturn will not much exceed eight annas. Opium collections are proceeding, the weather being favourable. Spring rice promising. *Mohua* crop in Chota Nagpore and

Sonthal Pergunnahs has suffered from recent rain and storms, but is still hopeful. Ploughing for early rice and jute is well forward. *Cheena* and other millets are being sown and are coming up well. Sugarcane cuttings are being planted. Distress is apprehended in parts of the Bhaugulpore and Sonthal Pergunnahs Districts. No further account regarding the distressed tracts in the Patna Division has been received.

North-Western Provinces and Oudh.—*For week ending 12th March, 1889.*—Weather clear and getting warm. *Rabi* harvest commenced. Sugarcane-crushing in progress. Poppy crop looks promising. Indigo sowings begun. Supplies sufficient. Prices falling. Fodder scarce in places. Condition of cattle fair.

Punjab.—*For week ending 13th March, 1889.*—No rain. Prices falling in Delhi, Jullundur, Rawalpindi, Shahpur and Peshawar, and stationary in other districts. Ploughing for *kharif* commenced. Prospects of *rabi* crops are generally most promising throughout the Province. The bright weather of the week has been most beneficial. Crops are reported to have been damaged by hot winds in parts of Hissar and by rust in one village of tahsil Chunián in Lahore district. Stock cattle are healthy. Fodder sufficient except in Hissar. Poppy crops progressing in Jullundur.

Central Provinces.—*For week ending 13th March, 1889.*—Winter crops being harvested. Probable outturn of wheat in Saugor and Jabalpur ten annas, in Hoshangabad six annas. Linseed average in Jabalpur. Crops also below average in Chattisgarh. Water scarce in Nimar. Cattle generally in fair condition.

Burma.—*For week ending 9th March, 1889.*—No rain fell during the week. Crop prospects on the whole good, though dry-weather crops in Shwegyin want rain. The price of paddy remains much the same.

Assam.—*For week ending 13th March, 1889.*—Weather seasonable. Rainfall *nil*. Sowing of summer rice in progress. Pressing of sugarcane still continues. Prospects of tea good.

Mysore and Coorg.—*For week ending 13th March, 1889.*—No rain in Mysore. Standing crops in good condition, except in parts of the Kolar and Tumkur districts, where want of rain is felt. Prospects generally favourable. No material change in prices.

No standing crops in Coorg. Prices of coffee and cardamom rising.

Berar and Hyderabad.—*For week ending 13th March, 1889.*—Harvesting of *rabi* crops in Berar continues. Prospects unchanged. Ground is being prepared for the next crop. Agricultural stock generally good. Fodder and water insufficient in some districts. Prices easy.

No rain during the week in Hyderabad. Weeding of hot-weather and harvesting of *rabi* crops continue. Scarcity of water and fodder felt in some parts. Prices stationary.

Central India.—*For week ending 13th March, 1889.*—The following changes are reported this week. Prices of food grains somewhat lower in Bhopal and in West Malwa, but risen in Ali Rajpur in Bhopawar Agency. Condition of crops improved in Baghelkund and West Malwa Agencies.

Rajputana.—*For week ending 13th March, 1889.*—Slight rain in Bikaner. Agricultural operations satisfactory. Standing crops ripening. Harvest poor in Kherwara. Agricultural stock good. Pasturage or fodder sufficient except in parts of Sirohi, Kherwara, Marwar and Meywar. Prices falling at many places.

Nepal.—*For week ending 7th March, 1889.*—No rain. Weather seasonable. Slight earthquake on the afternoon of the 3rd instant. Agricultural operations are in progress. Prospects of wheat, garlic and onions good.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

APPROPRIATION REPORT
ON
THE ACCOUNTS OF 1887-88.

BY
E. GAY, *Comptroller and Auditor General.*

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APPROPRIATION REPORT ON THE ACCOUNTS OF 1887-88.

GENERAL REVIEW.

In the financial statement for this year the revenue was estimated at Rx. 77,460,200 and the expenditure at Rx. 77,443,500, leaving a surplus of Rx. 16,700. No addition was made to existing taxation, but the contracts with the Provincial Governments were revised on the lines recommended by the Finance Committee, and the Famine Insurance Grant was restricted to Famine Relief and the construction of Protective Irrigation Works. The rate of exchange for the year was estimated at $17\frac{1}{2}d.$, and the annual Public Works loan was fixed at $5\frac{1}{2}$ crores, of which $3\frac{1}{2}$ crores was obtained by the investment, at the desire of the Gwalior Council of Regency, of treasure hoarded by the late Maharaja, Scindiah. The situation was one of "unstable equilibrium," but for reasons explained in paragraph 6 of the financial statement, the Government did not consider that it could be avoided in the circumstances. This situation became more unfavourable as the year advanced, owing to a continuance of the military expenditure in Burma at a higher rate than was expected, to diminished proceeds from Opium, to a decline in Railway earnings and to a fall in Exchange. It was necessary to provide against these deficiencies, and the Government accordingly raised the Salt duty and adopted other minor measures. The final results of the year, as compared with 1886-87 as well as with the Budget and Revised Estimates, are explained in the following paragraphs.

2. Some minor changes in the classification of Civil receipts and expenditure that were introduced and partially effected in the Revised Estimate and Accounts of 1886-87 have been fully carried out in 1887-88. These changes relate principally to the adjustment of *malikana* allowances under 2—*Assignments*, instead of under 3—*Land Revenue*, the separation of *Hill Journey Charges* from other *Tour Charges* and the treatment of *Rents, Rates and Taxes* as a contingent charge of the Department which incurs them. The recoveries from Railways, of the cost of Police supplied to them, are now everywhere adjusted by deduction from expenditure, instead of being credited as revenue.

3. The following summary gives the Budget and Account figures of 1887-88 to be reviewed in this report, and the details will be found in the statements on pages 123 to 136. Throughout the report the figures are tens of rupees (Rx. 1 = ₹10) with the last two figures cut off for the sake of shortness, thus, 149,7 reads one hundred and forty-nine thousand seven hundred tens of rupees:—

RECEIPTS.		REVENUE AND EXPENDITURE.		OUTGOINGS.	
Budget.	Accounts.			Budget.	Accounts.
54,128,7	54,781,0	A	Principal Heads of Revenue .	9,650,6	9,438,2
686,5	746,6	B	Interest	4,412,2	5,441,8
2,025,3	2,229,6	C	Post Office, Telegraph, and Mint	2,261,5	2,255,8
1,425,3	1,495,7	D	Civil Administration	13,179,7	12,906,4
1,177,0	1,606,1	E	Miscellaneous	4,856,2	4,761,1
...	...	F	Famine	94,5	91,4
...	...	G	Construction of Railways	75,0	80,9
14,892,5	14,533,3	H	Railways	16,481,9	16,655,7
1,688,0	1,714,3	J	Irrigation	2,441,3	2,461,6
539,5	592,3	K	Buildings and Roads	5,553,2	5,451,1
89,4	1,060,8	L	Army Services	19,197,0	20,417,9
...	...	LL	Special Defence Works . . . . .	...	456,0
...	...	M	Provincial Surplus + or De- ficit —	—759,6	+370,6
...	...		Imperial Surplus + or Deficit — .	+16,7	—2,028,8
<u>77,460,2</u>	<u>78,759,7</u>		TOTAL .	<u>77,460,2</u>	<u>78,759,7</u>

RECEIPTS.			OTHER TRANSACTIONS.	OUTGOINGS.	
Budget.	Accounts.			Budget.	Accounts.
+16,7	-2,028,8		Imperial Surplus or Deficit as above . . . . .	...	...
...	63,7		Extraordinary Receipts . . . . .	...	...
...	...	N	Capital Outlay on Railways and Irrigation Works	4,994,2	2,784,8
...	...		Special Defence Works	474,6	...
2,000,5	5,435,8	O	Permanent Debt . . . . .	...	...
4,213,1	926,5	P	Unfunded Debt . . . . .	...	...
...	4,8	Q	Deposits and Advances	1,160,8	...
...	...	R	Loans by Government	677,2	397,0
...	...	S	Guaranteed and Subsidized Companies, Capital Accounts	656,2	574,1
...	...	T	Remittances	85,0	14,3
16,250,0	15,358,5	U	Secretary of State's Bills	16,250,0	14,682,5
15,093,7	18,476,6	V	Cash Balance, April 1st . . . . .	...	...
...	...		Ditto March 31st	13,276,0	19,784,4
37,574,0	38,237,1		GRAND TOTAL	37,574,0	38,237,1

Comparison with the year 1886-87.

4. The comparison in respect of revenues is as follows :—

REVENUES.	1886-87.	1887-88.	Difference, 1887-88, greater (+) or less (—).
Principal Heads of Revenue	54,482,1	54,781,0	+298,9
Interest	670,5	746,6	+76,1
Post Office, Telegraph, and Mint	2,027,5	2,229,6	+202,1
Civil Departments	1,461,6	1,495,7	+34,1
Miscellaneous	848,3	1,606,1	+757,8
Railways	14,477,8	14,533,3	+55,5
Irrigation	1,656,7	1,714,3	+57,6
Buildings and Roads	727,6	592,3	-135,3
Army Services	985,0	1,060,8	+75,8
	77,337,1	78,759,7	+1,422,6

5. Under *Principal Heads of Revenue* the largest difference is in Opium which suffered a further fall during the year. The other heads were satisfactory as noticed in paragraph 12. The large receipts on account of *Interest* were obtained in England where the rate of interest was high and the Secretary of State's balance unusually large. The *Post Office and Telegraph* revenues continue to expand, and in the *Mint* the seignorage receipts were good. The excess under *Miscellaneous* is due chiefly to gain by exchange on transactions of the Subsidized Railway Companies, and in a minor degree to recoveries on account of Upper Burma and to certain unexpected receipts in Bengal. The *Railway* revenue has enlarged with the opening of new lines and the extension of old ones, and a similar improvement has taken place under *Irrigation*, owing to development and extensions chiefly in the Punjab. The decline in *Buildings and Roads* is more apparent than real, as the accounts of 1886-87 included 150,0 realised in connection with the rendition of the Gwalior Fort and Morar Cantonment. The larger sum entered as *Army Services* is the outcome of various causes, the chief being the additions made to the European force.

6. The comparison of the expenditure side is as follows:—

	1886-87.	1887-88.	Difference, 1887-88, greater (+) or less (-).
Direct Demands on the Revenue	9,746,2	9,438,2	— 308,0
Interest	4,310,4	5,441,8	+ 1,131,4
Post Office, Telegraph, and Mint	2,145,3	2,255,8	+ 110,5
Civil Departments	12,698,5	12,906,4	+ 207,9
Miscellaneous	4,701,1	4,761,1	+ 60,0
Famine	309,0	91,4	— 217,6
Construction of Railways	183,1	80,9	— 102,2
Railways	15,666,4	16,655,7	+ 989,3
Irrigation	2,310,7	2,461,6	+ 150,9
Buildings and Roads	5,201,7	5,451,1	+ 249,4
Army Services	19,525,0	20,417,9	+ 892,9
Special Defence Works	325,6	456,0	+ 130,4
	77,123,0	80,417,9	3,294,9

7. The principal difference in the head *Direct Demands on the Revenue* is in Opium, the expenditure being 304,5 less than last year consequent upon the smaller crop in Bengal. There was also a large saving in Salt caused partly by reduction of establishments and partly by the abolition of the agency system for the sale of Salt. The cost of collecting the Assessed Taxes was 21,5 less than in 1886-87, but Assignments and Compensations were higher by 22,1 and Land Revenue by 22,4. The *Famine* expenditure was small in consequence of the grant for Protective Railways having been withdrawn. The *Construction of Railways* was also small, as the works in progress did not require much expenditure. The charge for *Interest* was greater than in 1886-87, partly because of the additions made to the debt in India and England, but chiefly in consequence of the conversion in England of the 4 per cent. stock into $3\frac{1}{2}$ per cent., which involved the payment of an extra quarterly dividend and other charges. The rise in *Post Office, Telegraph, and Mint* has occurred mainly in the Telegraph Department, and consists largely of stores, the purchase of which was particularly small in 1886-87. The increase is also due to a revision of salaries in the higher grades of the Department and to Exchange. As regards *Civil Departments* the principal excess is in Police, 360,2 of the amount being composed of Upper Burma charges. Next, in point of importance, are the savings of 177,2 and 70,1 under Marine and Political resulting from smaller outlay in connection with Burma and the termination of the Afghan Delimitation Commission. The large sum spent on *Railways* is spread over many heads, but the principal items are the maintenance of the new Frontier lines opened in 1887-88, the fall in Exchange and the interest paid by the Secretary of State on new deposits received from the Bengal-Nagpur Railway Company. The excess under *Irrigation* is caused (1) by greater working expenses following on the additional lengths of canal opened for irrigation; (2) by a larger charge for interest consequent upon additional capital outlay; (3) by transfer of the Khudil Khan Reservoir from Section N. of the accounts to this group; and (4) by a higher scale of expenditure undertaken from Provincial funds in Bengal. In *Buildings and Roads* large sums have been spent in Upper Burma and on the frontier roads in the Punjab and Beluchistan. The excess in *Army Services* arises mainly in regimental pay, &c., in Commissariat charges, in stores, and in non-effective charges.

Comparison of Accounts with Budget Estimates, 1887-88.

8. The following figures exhibit the differences in the net accounts:—

	Better.	Worse.
Principal Heads of revenue	864,7	...
Interest	...	969,5
Post Office, Telegraph, and Mint	210,0	...
Civil Administration	343,7	...
Miscellaneous	524,2	...
Famine	3,1	...
Construction of Railways	...	59
Railways	...	533,0
Irrigation	6,0	...
Buildings and Roads	154,9	...
Army Services	...	1,057,5
Special Defence Works	...	456,0
	2,106,6	3,021,9
Combined Deficit, Imperial and Provincial	...	915,3

9. The difference of 864,7 in *Principal Heads of Revenue* is made up of 652,3 excess receipts and 212,4 saving in expenditure. As stated above in paragraph 5 there was a further decline in the price of Bengal Opium, but the effects were counteracted by improvement in other heads, especially Land Revenue, Stamps and Excise. Part of the increase in Land Revenue was obtained by a per contra charge under Assignments and Compensations, which has exceeded the Budget, but otherwise the expenditure has been kept down and has produced the saving noted above. The amount under *Interest* is largely due to the charges connected with the conversion of the 4 per cent. Stock into $3\frac{1}{2}$ per cents. for which the Budget did not provide. The *Post Office* has kept very near the estimates, but the *Telegraph* Department shows a larger revenue and smaller expenditure by 125,3 and 24,3 respectively. The *Mint* receipts were good both as regards seignorage on silver and gain on copper coinage. In *Civil Administration* the revenue is better by 70,4 than was expected, and the improvement is spread over all the heads, except Law and Justice—Jails where there is a deficiency in sale-proceeds of Jail manufactures. On the expenditure side there is a net saving of 273,3. The satisfactory result under *Miscellaneous* is due to various causes. On the receipt side there is an excess of 429,1 of which 379,1 is contributed by exchange as explained in paragraph 100. On the expenditure side considerable savings have accrued from various causes. In Political pensions there is a large decrease from the death of the late King of Oudh, but the ordinary pension charges are growing. Under *Railways* the revenue was short by 359,2 owing largely to diminished traffic on some of the principal lines, while the expenditure exceeded the Budget by 173,8 partly on account of the fall in exchange and partly on account of the surplus profits of the Great Indian Peninsula Railway. In *Buildings and Roads* there is an excess of receipts over Budget amounting to 52,8 consisting of various small items. The expenditure account shows a saving of 102,1, but the estimate was too high. The *Army* receipts are better by 163,4 from larger sales of malt liquor, &c., and the charges are greater by 1,220,9. Of this sum 755,3 relates to operations in Burma and the rest to the ordinary military expenditure. The excess in *Special Defence Works* arises from the progress made in frontier roads and defences, but in the Budget these charges were taken as expenditure not chargeable to Revenue and were entered in Section N. of the Account.

10. The Budget estimated for an excess expenditure of 742,9 on the whole account, but this included charges amounting to 759,6 out of past accumulations of Provincial and Local balances, thereby making a surplus in the Imperial account of 759,6—742,9 or 16,7. The accounts, however, show a deficit of 2,028,8 in the Imperial account, and an increase in the Provincial and Local balances of 370,6 instead of a decrease of 759,6 as estimated. The net Imperial expenditure has, therefore, exceeded the estimate by $16,7 + 2,028,8$ or 2,045,5, while the Provincial and Local balances show an improvement over the estimate of $759,6 + 370,6$ or 1,130,2. The details of these differences are given below, the sign + meaning better and — worse than estimate:—

	REVENUE SIDE.			EXPENDITURE SIDE.		
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.
Principal Heads of Revenue	+161,0	+491,3	+652,3	+176,6	+35,8	+212,4
Interest	+60,8	—7	+60,1	—1,029,6	...	—1,029,6
Post Office, Telegraph, and Mint	+204,6	—3	+204,3	+3,0	+2,7	+5,7
Civil Departments	+27,2	+43,2	+70,4	+167,8	+105,5	+273,3
Miscellaneous	+398,9	+30,2	+429,1	+90,1	+5,0	+95,1
Famine	...	...	...	+1,5	+1,6	+3,1
Construction of Railways	...	...	...	...	—5,9	—5,9
Railways	—489,2	+130,0	—359,2	—188,3	+14,5	—173,8
Irrigation	+74,1	—47,8	+26,3	—55,4	+35,1	—20,3
Buildings and Roads	+11,5	+41,3	+52,8	—146,6	+248,7	+102,1
Army	+163,4	...	+163,4	—1,220,9	...	—1,220,9
Special Defence Works	...	...	...	—456,0	...	—456,0
TOTAL	+612,3	+687,2	+1,299,5	—2,657,8	+443,0	—2,214,8
TOTAL NET	...	+1,130,2	...	—2,045,5	...	—915,3

11. The improvement in the Provincial Section occurs chiefly in the Principal heads of revenue and in the expenditure of the Civil Departments and under Buildings and Roads.

The notable items making up the difference in the Imperial Section are as follows :—

Imperial.	Better.	Worse.
Land Revenue (net)	83,3	...
Opium Revenue (net) . . . . .	...	296,5
Salt Revenue (net)	124,0	...
Stamps Revenue (net)	65,5	...
Excise Revenue (net)	223,5	...
Customs Revenue (net)	116,9	...
Interest (net) . . . . .	...	555,8
Telegraph (net)	150,1	...
Mint (net)	73,3	...
Burma—		
Police	41,6	...
Army . . . . .	...	755,3
Marine	144,9	...
Territorial and Political Pensions	76,8	...
Gain by Exchange	379,1	...
Other Military expenditure (net) excluding exchange . . . . .	...	139,6
State Railways (net) excluding exchange on English expenditure shown below . . . . .	...	389,7
Saving under Military Works	74,7	...
Excess expenditure under Civil Works . . . . .	...	203,0
Special Defence Works . . . . .	...	430,9
Exchange on English Expenditure . . . . .	...	922,1
Minor improvements under other heads	93,7	...
	<hr/>	<hr/>
Net worse	1,647,4	3,692,9
	...	<hr/> <hr/> 2,045,5

Section A.—PRINCIPAL HEADS OF REVENUE.

1886-87. Accounts.		Budget.	1887-88, Revised.	Accounts.
54,482,1	RECEIPTS	54,128,7	54,555,7	54,781,0

12. The most prominent fact in this group is the continued decline in the *Opium* revenue, which has yielded 427,5 less than was received in 1886-87 and 377,8 less than was expected in the Budget. This is the only head which shows a deficiency. *Land Revenue* is better than last year and the Budget by 133,6 and 251,7, respectively, the principal improvements being in Madras from extended cultivation and favourable seasons, and in Bombay from new settlements and recovery of arrears. Part of the improvement in Bombay however is nominal since there is an equivalent increase under the charge head 2—Assignments and Compensations. The increase in the *Salt* duty has added to the collections under that head, and in *Stamps* there seems to be a general growth of the revenue. The proceeds from *Excise* were large in Burma from the restoration of order in that country, in Bengal from improvement in the condition of the people, in the Punjab from suppression of illicit sales, and in Madras and Bombay from the various causes explained in paragraph 19.

I.—Land Revenue.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Ordinary Land Revenue.	Accounts . 1886-87 .	94,5	622,8	857,2	392,8	3,774,0	5,807,4	2,087,5	4,605,8	3,215,1	21,457,1
	Budget .	100,2	614,8	751,1	390,0	3,736,4	5,753,5	2,084,3	4,580,7	3,309,9	21,320,9
	Revised . 1887-88 .	94,6	610,0	740,0	390,1	3,736,8	5,754,0	2,084,0	4,683,1	3,300,0	21,452,6
	Accounts .	97,4	621,2	768,0	394,3	3,717,9	5,742,4	2,070,9	4,820,5	3,425,9	21,659,1
Rent of resumed Police Service lands and Service Commutations.	Accounts . 1886-87 .	...	...	...	...	7,7	...	19,2	...	873,2	900,1
	Budget .	...	...	...	...	7,8	...	18,5	...	810,9	837,2
	Revised . 1887-88 .	...	...	...	...	7,8	...	18,9	...	876,0	902,4
	Accounts .	...	...	...	...	7,5	...	18,2	...	876,8	902,5
Capitation tax .	Accounts . 1886-87 .	...	...	313,7	...	...	...	...	...	...	313,7
	Budget .	...	...	319,5	...	...	...	...	...	...	319,5
	Revised . 1887-88 .	...	...	328,0	...	...	...	...	...	...	328,0
	Accounts .	...	...	333,5	...	...	...	...	...	...	333,5
Sale of Proprietary Right, Sale of waste lands, &c., and Receipts for the improvement of Government Estates.	Accounts . 1886-87 .	...	...	...	1,8	61,9	4	4	6,9	5,6	77,0
	Budget .	2	...	...	1,6	42,4	1,1	1	2,8	1,5	49,7
	Revised . 1887-88 .	1	...	...	1,8	44,8	9	3	3,0	...	50,9
	Accounts .	3	...	...	2,5	44,2	1,0	5	1,8	...	50,3
Fisheries and other Receipts classed as Miscellaneous Revenue.	Accounts . 1886-87 .	17,9	2,9	143,1	36,0	33,9	42,4	65,3	236,4	160,2	738,1
	Budget .	15,0	2,5	112,6	32,5	30,4	42,6	57,1	159,3	114,5	566,5
	Revised . 1887-88 .	30,8	3,2	115,4	32,2	30,6	42,3	65,0	113,9	24,0	457,4
	Accounts .	28,1	3,1	116,4	33,1	30,5	43,7	66,0	115,2	31,5	467,6
Upper Burma Receipts.	Accounts . 1886-87 .	...	...	167,2	...	...	...	...	...	...	167,2
	Budget .	...	...	420,3	...	...	...	...	...	...	420,3
	Revised . 1887-88 .	...	...	370,0	...	...	...	...	...	...	370,0
	Accounts .	...	...	378,8	...	...	...	...	...	...	378,8
TOTAL	Accounts . 1886-87 .	112,4	625,7	1,481,2	430,6	3,877,5	5,850,2	2,172,4	4,849,1	4,254,1	23,653,2
	Budget .	115,4	617,3	1,603,5	424,1	3,817,0	5,797,2	2,160,0	4,742,8	4,236,8	23,514,1
	Revised . 1887-88 .	125,5	613,2	1,553,4	424,1	3,820,0	5,797,2	2,167,9	4,800,0	4,200,0	23,561,3
	Accounts .	125,8	624,3	1,597,3	429,9	3,800,1	5,787,1	2,155,6	4,937,5	4,334,2	23,791,3
Deduct—Land Revenue due to Irrigation.	Accounts . 1886-87 .	...	...	...	...	...	87,2	68,2	390,2	51,9	597,5
	Budget .	...	...	...	...	...	87,2	40,1	377,9	71,3	576,5
	Revised . 1887-88 .	...	...	...	...	...	87,2	43,2	386,8	61,2	578,4
	Accounts .	...	...	...	...	...	87,2	45,7	409,5	60,1	602,5
TOTAL	Accounts . 1886-87 .	112,4	625,7	1,481,2	430,6	3,877,5	5,763,0	2,104,2	4,458,9	4,202,2	23,055,7
	Budget .	115,4	617,3	1,603,5	424,1	3,817,0	5,710,0	2,119,9	4,364,9	4,165,5	22,937,6
	Revised . 1887-88 .	125,5	613,2	1,553,4	424,1	3,820,0	5,710,0	2,124,7	4,413,2	4,198,8	22,982,9
	Accounts .	125,8	624,3	1,597,3	429,9	3,800,1	5,699,9	2,109,9	4,528,0	4,274,1	23,189,3

13. Under *Ordinary Revenue* the improvement in India as compared with 1886-87 occurs chiefly in Coorg, and is attributed to the extension of coffee assessments to bané lands on which the berry is produced. The budget was not reached chiefly in consequence of short collections in Ajmere and Beluchistan. The amount entered against the Central Provinces for 1886-87 included some arrears, but those for 1887-88 were nearly as large, owing to enhanced rates of assessments principally in the Chattisgarh Division. The rice crop in Lower Burma was poor as compared with 1886-87, but the receipts were better than expected on account of extended cultivation and assessments, resumption of grants and the restoration of order in the country. The Assam budget was made low, as the agricultural prospects

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

were not bright at the time. They improved, however, towards the end of the year, and in Sylhet the realizations were unexpectedly large. Special efforts were made in Bengal and the North-Western Provinces and Oudh in 1886-87 to collect all demands within the year, and hence there was little left in the form of arrears to be realised in 1887-88. Apart from this fact, the amounts receivable in 1887-88 do not appear to have been as fully recovered as the corresponding demands in 1886-87. The Punjab revenue was low in consequence of remissions and suspensions which became necessary towards the end of the year owing to the partial failure of the winter rains. In Madras, the land newly brought under cultivation during the year measured six and a half lakhs of acres, which raised the revenue demand by 150,0 and increased the collections. The improvement in that Presidency is also due to the favourable character of the season, the prompt collections in certain districts and advance collections in others, though these were counterbalanced to some extent by a falling-off in Tanjore, Ganjam, Salem and Madura. The increase in Bombay is largely the result of a change of classification, by which receipts formerly classed under the minor head Fisheries and Other Miscellaneous Revenue are now taken under ordinary revenue. A portion of the excess is also attributed to the unexpected recovery of certain arrears in the Broach District and to new settlements in other parts of the Presidency.

14. As regards the other headings, the Bombay budget for *Rent of Resumed Lands* was based on the old survey rates, but the collections in 1886-87 as well as in 1887-88 proceeded on the new scale. These collections are adjusted by *per contra* debit to 2—Allowances and Assignments, where a corresponding increase has occurred as stated in paragraph 29. The *capitation tax* in Burma improved with the increase of population and by assessments on immigrants whose term of exemption had expired. Some reforms were also introduced in the method of collecting the tax. The *sale of proprietary right, &c.*, in Bengal during 1886-87 was unusually high, as it comprised some special items which were noticed in last year's report. The Bombay budget comprised items which really belonged to ordinary revenue and have been so classed in the accounts. The India Revised Estimate for the head *Fisheries and Other Miscellaneous Revenue* exceeded the budget, because it provided 11,1 on account of the revenues of the Borey Valley and Khettran country which have been brought into the public accounts for the first time. The actual collections amounted to 7,1. The large proceeds from *fisheries, &c.*, in Burma in 1886-87 included heavy arrears which accumulated during the military operations in that country. From Assam it is reported that there was a good increase in the *miscellaneous revenue* partly from higher assessments and partly from advance payments, but the *fisheries* brought in less than was expected, chiefly in Sylhet, and the yield from elephant mahals was also short as half the number of mahals are now allowed rest annually. As explained in last year's report, the decline in Bengal is nominal being due to the recovery of copying fees in stamps. The Punjab revenue was enhanced by greatly increased mutation fees and other miscellaneous items. The mutation fees have accrued from extensive settlement operations in the Province and were not anticipated in the budget. The change of classification noticed above, by which collections formerly classed as miscellaneous are now treated as ordinary revenue, accounts for the variations under the former head in Madras and Bombay.

15. The following Statements A and B give the usual particulars respecting the distribution of the Land Revenue between the Imperial and Provincial Governments. In the case of the Punjab, this distribution is made according to the provincial contract of 1882 which is still in force in that Province, but as regards the other Provinces new contracts have been framed which came into operation on the 1st April 1887. It was explained in paragraph 54 of the report for 1882-83 that the distribution proceeded on the method "of adjusting the total amount of assigned provincial revenues to the total of assigned provincial expenditure by including in the former a calculated proportion of Land Revenue." In the new contracts a share of the land revenue is assigned to the Provincial Government in the same way as the shares from other heads of revenue and expenditure, and then the account is balanced either by making a grant to the Provincial Government should the assigned revenues be deficient, or by taking a contribution from it if the reverse happens. These grants or contributions, as the case may be, are entered in the following statements in the column headed "Contributions, &c.," together with such other amounts as the Imperial and Provincial Governments may have mutually agreed to treat as exceptional items to be withdrawn from the ordinary operation of the provincial contracts.

A.—Transactions affecting the distribution of Land Revenue in 1887-88.

PROVINCE.	Capital outlay from Provincial Revenues.	Contributions, Imperial and Provincial.	SPECIAL ADJUSTMENTS BETWEEN IMPERIAL AND PROVINCIAL.			Inter-provincial adjustments.	Total net credits (+) or debits (—) to Provincial.
			Receipts.	Payments.	Net.		
Central Provinces	—260,9	2,1	...	+2,1	—3,3	—262,1
Burma	+38,8	156,5	21,6	+134,9	—5,1	+168,6
Assam	+15,8	—131,2	5,9	2	+5,7	—2,9	—112,6
Bengal	—37,9	5,3	...	+5,3	+8,6	—24,0
North-Western Provinces and Oudh	+14,6	8	4	+4	+1,4	+16,4
Punjab	+3	46,0	26,1	+19,9	+3,4	+23,6
Madras	+330,1	21,2	5,0	+16,2	+3,9	+350,2
Bombay	+856,5	1	...	+1	+5,1	+861,7

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

B.—Distribution of the Land Revenue in 1887-88.

PROVINCE.	Total Revenues.	Proportion assigned to Provincial Government.	Provincial share.	Special adjustments noted above.	Revised share.	LAND REVENUE NOT INCLUDED IN THE DIVISION.			DISTRIBUTION OF THE LAND REVENUE.			
						Impl.	Provl.	Local.	Impl.	Provl.	Local.	TOTAL.
Central Provinces .	624,3	Whole	624,3	—262,1	362,2	...	...	...	262,1	362,2	...	624,3
Burma . . .	1,110,4	One-third	370,1	+168,6	538,7	378,8	107,3	8	950,5	646,0	8	1,597,3
Assam . . .	429,9	Whole	429,9	—112,6	317,3	...	...	...	112,6	317,3	...	429,9
Bengal . . .	3,761,7	One-fourth	940,4	—24,0	916,4	...	38,4	...	2,845,3	954,8	...	3,800,1
N.-W. Provinces and Oudh .	5,725,6	"	1,431,4	+16,4	1,447,8	...	61,5	...	4,277,8	1,509,3	...	5,787,1
Punjab . . .	2,152,0	40·7193 p.ct.	876,3	+23,6	899,9	...	...	3,6	1,252,1	899,9	3,6	2,155,6
Madras . . .	4,829,8	One-fourth	1,207,5	+350,2	1,557,7	...	...	107,7	3,272,1	1,557,7	107,7	4,937,5
Bombay . . .	3,441,1	"	800,3	+861,7	1,722,0	...	876,8	16,3	1,719,1	2,598,8	16,3	4,334,2

1886-87,
Accounts.

6,147,0

2,583,4

2

21,5

33,3

42,0

55,2

43,7

3,2

13,5

8,943,0

II.—Opium.

Bengal sale of Opium

Bombay Opium Pass fees

Excise Opium—

India

Central Provinces

Burma

Assam

Bengal

North-Western Provinces

Punjab

Miscellaneous

TOTAL

Budget.

6,270,0

2,416,8

2

22,0

30,0

42,9

53,5

44,0

4,2

9,7

8,893,3

1887-88,
Revised.

6,033,7

2,297,0

2

20,4

35,0

41,1

56,2

42,5

5,0

13,1

8,544,2

Accounts.

6,038,0

2,267,5

2

20,3

35,0

41,1

56,7

42,7

5,2

8,8

8,515,5

16. The decline in *Bengal* is due to the average price realised at the opium sales having been less by *R*41 than was estimated in the budget and in *Bombay* to the revenue from pass fees having been affected, it is understood, by the dealers holding back for higher prices. The Bombay receipts in 1886-87 were abnormally high, as explained in last year's report. The excise revenue was short in the *Central Provinces* owing to a failure of harvests and in *Assam* from decreasing consumption. In the *N.-W. Provinces* and *Oudh* the budget was too high, but the other provinces report a general improvement, which in the case of *Burma* may be attributed to the quieter state of the country whereby the revenue officers have been able to give more time to excise administration. The following table shows the sales and produce in Bengal and the exports from Bombay:—

Year.	Bengal.					Bombay.		
	Balance in stock on 1st April, Chests.	Produce of season, Chests.	Chests sold.	Average price per chest.	Total price.	Chests.	Rate.	Amount.
1877-78	71,315	67,167	49,500	1,266	6,269,3	45,830	600	2,749,8
1878-79	88,982	43,140	55,500	1,225	6,798,6	36,807	650	2,393,0
1879-80	76,622	49,961	59,100	1,170	6,914,2	46,211½	650 & 700	3,141,1
1880-81	67,483	52,969	56,400	1,362	7,683,6	36,069½	700	2,526,2
1881-82	64,052	49,732	56,400	1,324	7,465,3	31,196	700	2,184,7
1882-83	57,384	51,697	56,400	1,222	6,890,5	36,327	700 & 650	2,395,6
1883-84	52,681	38,214	54,400	1,250	6,803,7	38,586	650	2,508,5
1884-85	36,495	65,993	46,698	1,296	6,052,0	39,039	650	2,537,9
1885-86	55,790	64,925	50,994	1,235	6,296,0	37,677	650	2,449,0
1886-87	69,705	64,500	54,750	1,123	6,147,0	39,745½	650	2,583,4
1887-88, Budget	...	...	57,000	1,100	6,270,0	37,182	650	2,416,8
1887-88, Revised	...	...	57,000	1,059	6,033,7	35,374	650	2,297,0
1887-88, Actuals	79,455	57,500	57,000	1,059	6,038,0	34,884½	650	2,267,5

III.—Salt.

			India.	Central Provinces.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Sale of Government Salt.	{	Accounts . 1886-87 .	172,6	62,2	...	...	
		Budget .	177,2	61,9	...	...	427,7	61,2	723,7
		Revised .	163,6	27,6	...	...	323,8	32,5	595,4
		Accounts .	136,2	27,6	...	...	226,7	48,0	465,9

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

III.—Salt—continued.

			India.	Central Provinces.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Excise on local manufacture.	Accounts .	1886-87 .	9,5	...	3,3	...	985,1	1,516,5	2,514,4
	Budget .		8,0	...	3,2	...	1,129,4	1,493,5	2,634,1
	Revised .	1887-88 .	9,0	...	2,5	...	1,177,5	1,651,0	2,840,0
	Accounts .		11,6	...	2,6	...	1,175,0	1,690,8	2,880,0
Duty on imported Salt.	Accounts .	1886-87 .	...	...	29,5	1,948,5	2	2,0	1,980,2
	Budget .		...	...	16,5	1,916,8	5	2,2	1,936,0
	Revised .	1887-88 .	...	...	27,9	1,931,1	1,2	2,0	1,962,2
	Accounts .		...	...	38,4	1,853,1	2,2	2,2	1,895,9
Inland Customs duty	Accounts .	1886-87 .	1,371,0	...	...	...	...	...	1,371,0
	Budget .		1,361,6	...	...	...	...	...	1,361,6
	Revised .	1887-88 .	1,410,7	...	...	...	...	...	1,410,7
	Accounts .		1,382,7	...	...	...	...	...	1,382,7
Miscellaneous .	Accounts .	1886-87 .	42,6	...	...	10,2	12,0	3,5	68,3
	Budget .		42,4	...	...	10,3	15,5	1,8	70,0
	Revised .	1887-88 .	16,7	...	...	8,9	14,6	4,0	44,2
	Accounts .		16,6	...	...	7,8	14,4	6,1	44,9
Upper Burma .	Accounts .	1886-87 .	...	...	...	...	...	...	...
	Budget .		...	...	7,5	...	...	...	7,5
	Revised .	1887-88 .	...	...	1	...	...	...	1
	Accounts .		...	...	...	...	...	...	...
TOTAL	Accounts .	1886-87 .	1,595,7	62,2	32,8	1,958,7	1,425,0	1,583,2	6,657,6
	Budget .		1,589,2	61,9	27,2	1,927,1	1,469,2	1,530,0	6,604,6
	Revised .	1887-88 .	1,600,0	27,6	30,5	1,940,0	1,420,0	1,705,0	6,723,1
	Accounts .		1,547,1	27,6	41,0	1,860,9	1,449,0	1,745,1	6,670,7

17. In *India* the increased receipts in Customs and Excise duties are due to development of trade on the opening of the Jhelum Bridge, the Sindh-Sagar Railway, and the Salt Branch of the Jodhpore State line, as well as to the reduction in freight charges to the North-Western Provinces and Sindh markets, but these advantages were more than counterbalanced by a falling-off in the sale of Government salt which was caused partly by the increase in the rate of duty and partly by the abolition of the Agency system for the sale of Sambhar salt which has told most seriously on the collections on account of carriage and freight. The unsatisfactory results in the *Central Provinces* are due to the abolition of the Baragora Salt Agencies, and in *Bengal* to an over-estimate, but there was also in this province a short clearance from bond during the year owing to high prices prevailing at the time. In *Burma*, on the other hand, the realizations are more satisfactory, owing to the large importations which, though affecting the local manufacture, increased the duty. The fluctuations in *Madras* are attributable partly to the Orissa portion of the budget having been too high and partly to the extended substitution of the excise system in place of the Government monopoly, as well as to the introduction of the enhanced rate of duty. In *Bombay* the demand for Kharagoda salt declined in consequence of the abolition of the agencies beyond the Presidency and of the competition of the Pachbudra commodity. On the other hand, the increased rate of duty enlarged the revenue, and this was attended by greater exports by sea and land in consequence of the opening of the Western India Portuguese Railway. It is also reported that a large quantity of salt has been used for fish-curing purposes.

IV.—Stamps.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Court-fee Stamps	Accounts .	1886-87 .	22,4	103,8	58,7	54,0	999,2	483,6	235,5	363,0	271,1	2,591,3
	Budget .		21,3	95,7	58,6	50,1	979,9	476,2	232,8	366,0	257,6	2,544,2
	Revised .	1887-88 .	23,9	105,6	56,7	53,7	1,034,0	488,0	237,8	367,5	268,0	2,635,2
	Accounts .		24,7	108,2	55,6	60,2	1,026,5	493,7	241,3	370,9	268,8	2,649,9
Commercial and other Stamps.	Accounts .	1886-87 .	19,4	42,6	29,3	19,8	334,3	150,6	113,1	212,2	169,0	1,090,3
	Budget .		18,7	42,3	30,6	21,0	350,8	151,3	104,7	216,6	165,5	1,101,5
	Revised .	1887-88 .	20,3	44,9	30,1	18,9	337,5	157,6	123,8	219,9	169,7	1,122,7
	Accounts .		21,4	44,7	31,6	18,0	340,2	161,0	127,0	219,0	174,3	1,137,2
Fines and Penalties and Miscellaneous	Accounts .	1886-87 .	3	5	8	4	12,8	2,6	2,8	6,9	39,2	66,3
	Budget .		2	5	8	4	9,3	2,5	2,5	7,4	39,9	60,5
	Revised .	1887-88 .	3	5	1,8	4	16,0	4,4	3,4	7,6	45,3	79,7
	Accounts .		3	5	1,8	5	14,9	4,2	3,6	7,3	45,4	78,5
Upper Burma	Accounts .	1886-87 .	...	...	3,4	...	...	...	...	...	...	3,4
	Budget .		...	...	10,0	...	...	...	...	...	...	10,0
	Revised .	1887-88 .	...	...	10,5	...	...	...	...	...	...	10,5
	Accounts .		...	...	10,7	...	...	...	...	...	...	10,7
TOTAL	Accounts .	1886-87 .	42,1	146,9	92,2	74,2	1,346,3	636,8	351,4	582,1	479,3	3,751,3
	Budget .		40,2	138,5	100,0	77,5	1,340,0	630,0	340,0	590,0	460,0	3,716,2
	Revised .	1887-88 .	44,5	151,0	99,1	73,0	1,387,5	650,0	365,0	595,0	483,0	3,848,1
	Accounts .		46,4	153,4	99,7	78,7	1,381,6	658,9	371,9	597,2	488,5	3,876,3

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

18. The *India* budget was too low. In the *Central Provinces*, there has been a steady growth of the revenue, for which the budget did not allow as it was supposed that the receipts in 1886-87 were largely the result of special causes. The *Burma* budget for Court-fee Stamps was too sanguine and for Commercial and other Stamps too low. The budget for Upper Burma was necessarily rough. The report from *Assam* shews that the rise of Court-fee Stamps in that Province is largely due to process fees recovered in stamps with reference to arrears of land revenue realised in Sylhet. There has also been some increase in the Assam Valley. The decline in Commercial and other Stamps has also occurred in Sylhet from the impoverished condition of the people owing to floods and bad harvests. The *Bengal* figures indicate a steady development of revenue, although this year there was a specially large receipt on the probate of the will of a Zemindar in Monghyr. There is a progressive rise in the *North-Western Provinces and Oudh* for which neither the revised estimate nor the budget made sufficient allowance. The increase in the Punjab under Court-fee Stamps is ascribable to the institution of several suits for large sums, and in the other Stamps to bad harvests and expansion of trade, while in Madras it is partially accounted for by large sales to a New Bank opened during the year, and by the value of stamps taken in connection with the lease of a large Zemindary. But apart from these special items, there was a great increase in Madras both in judicial and non-judicial stamps, the former being attributable chiefly to greater litigation and the latter to activity in trade. The Bombay figures include a receipt of 8,3 on account of probate duty on the estate of a millionaire, independently of which trade was brisk in that Presidency and the revenue was benefited accordingly.

V.—Excise.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bom- bay.	TOTAL.
License and Distillery Fees and Duties for the sale of Liquors and Drugs.	Accounts .	1886-87 .	70,4	214,6	135,9	53,1	854,7	523,9	100,5	853,1	805,0	3,611,2
	Budget .		63,2	186,4	121,7	52,9	844,0	512,1	95,6	810,5	780,0	3,466,1
	Revised .	1887-88 .	75,2	193,8	133,5	48,2	932,5	512,1	102,9	896,0	817,7	3,711,9
	Accounts .		86,1	192,1	152,5	47,5	925,1	505,1	104,4	913,6	821,4	3,747,8
Opium	Accounts .	1886-87 .	2,7	42,2	110,7	166,7	157,0	53,5	36,0	62,7	113,8	745,3
	Budget .		2,5	43,4	100,4	170,3	155,4	52,6	34,9	67,5	103,0	730,0
	Revised .	1887-88 .	2,5	40,0	116,0	164,3	164,2	52,5	35,6	63,0	118,3	756,4
	Accounts .		2,8	39,9	116,1	162,8	160,8	51,5	32,1	59,4	117,1	742,5
Other Receipts .	Accounts .	1886-87 .	1	7	1,1	...	9	4	5	9	7,4	12,0
	Budget .		2,3	2	1,4	...	6	3	2	2,0	17,0	24,0
	Revised .	1887-88 .	2,3	1,2	5	...	8	4	5	1,0	8,0	14,7
	Accounts .		1	1,2	2	...	7	6	3,5	9	8,1	15,3
Upper Burma .	Accounts .	1886-87 .	...	...	6,7	...	...	...	...	...	...	6,7
	Budget .		...	...	5,0	...	...	...	...	...	...	5,0
	Revised .	1887-88 .	...	...	20,1	...	...	...	...	...	...	20,1
	Accounts .		...	...	29,1	...	...	...	...	...	...	29,1
TOTAL	Accounts .	1886-87 .	73,2	257,5	254,4	219,8	1,012,6	577,8	137,0	916,7	926,2	4,375,2
	Budget .		68,0	230,0	228,5	223,2	1,000,0	565,0	130,7	880,0	900,0	4,225,4
	Revised .	1887-88 .	80,0	235,0	270,1	212,5	1,097,5	575,0	139,0	960,0	944,0	4,503,1
	Accounts .		89,0	233,2	297,9	210,3	1,086,6	557,2	140,0	973,9	946,6	4,534,7

19. The large Revenue in *India* has accrued chiefly in Bangalore, to which a number of camp followers returned from Burma and where there was a rise in the wages of labourers and workmen generally. This increase of wages extended to Coorg and gave a lift to the excise revenue. There were also arrear collections in Ajmere, but the completion of the railway to Quetta reduced the number of workmen there and so diminished the sale of exciseable articles. The budget omitted to provide for the recovery from the Mysore State of the amount due from it towards the Toddy revenue of the assigned tracts. In the *Central Provinces* bad harvests ruled throughout the year. In *Burma* the more settled state of the country, the high price of paddy, the introduction of revised rules for the sale of liquor, and a better excise administration contributed largely to the increase. In *Assam* the vendors of Country-spirits in the Sibsagar District formed a combination not to sell country-spirits, and no licenses for the sale of country-spirits were therefore put up for sale, rum-shops being substituted. The fall under opium is attributed to a decrease in the use of the drug by the Assamese. The *Bengal* revenue suffered in 1885-86 from the bad agricultural season of that year, but revived in 1886-87. The budget was framed on the experience of 1885-86, but was raised in the Revised according to the facts then available. The Revised however was not reached, as some advance payments were made in 1886-87 and included in the accounts of that year. The *North-Western Provinces and Oudh* had a bad year as regards excise revenue owing to high price of food grains. In the *Punjab* a large number of illicit shops were suppressed and the bids for licenses rose. The budget was too low. The improved receipts in *Madras* under *License and Distillery fees, &c.*, have accrued chiefly from an increase in the rates of excise duty on Country-spirits in certain districts, from higher rents for the lease of Toddy and Country-spirits farms, and from better

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

administration and preventive arrangements generally. The fall in *Opium* is due to a reaction from excessive bids for opium farms in the previous year. In *Bombay* agreements have been concluded by which the excise arrangements in certain Native States, such as Cambay, Bhandaria, Umata, &c., have been brought under British management, and toddy was tapped throughout the year, while in 1886-87 the tappers were on strike for the first six months. It is also reported as regards opium that the farmers in Gujarāt imported the Doongarpur drug largely for home consumption, owing to a rise in the price of Málwa opium. The budget for other receipts was too high.

VI.—Provincial Rates.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District and Local Rates and Cesses.	Accounts . 1886-87	2,1	...	102,8	51,3	...	431,8	189,1	432,4	244,4	1,453,9
	Budget .	2,1	...	86,0	52,1	...	420,8	190,5	425,0	239,1	1,424,6
	Revised .	2,1	...	86,0	47,5	...	429,8	190,5	436,0	244,5	1,436,4
	Accounts .	2,1	...	89,2	50,1	...	428,9	193,0	435,8	250,9	1,450,0
Village Service, Pat- wari and Chowki- dari Cesses.	Accounts . 1886-87	3,5	31,8	...	...	...	30,7	110,7	213,3	23,2	413,2
	Budget .	3,0	33,2	...	...	...	30,5	110,0	210,1	22,0	414,8
	Revised .	3,4	33,2	...	...	...	31,2	110,0	215,8	24,0	417,6
	Accounts .	3,3	31,2	...	...	...	31,8	113,5	247,5	25,0	452,3
Education Cess	Accounts . 1886-87	9	12,1	...	...	...	14,9	3,6	...	...	31,5
	Budget .	8	13,2	...	...	...	14,7	3,6	...	...	32,3
	Revised .	9	13,2	...	...	...	14,7	3,6	...	...	32,4
	Accounts .	8	13,3	...	...	...	14,7	2,2	...	...	31,0
Road Cess	Accounts . 1886-87	...	13,0	...	...	371,3	4,7	3,4	1	...	392,5
	Budget .	...	14,1	...	...	371,7	4,8	3,4	1	...	394,1
	Revised .	...	14,1	...	...	368,0	4,8	3,4	1	...	390,4
	Accounts .	...	14,3	...	...	347,9	4,6	1,9	1	...	368,8
Public Works Cess.	Accounts . 1886-87	...	...	...	...	385,9	...	...	3,9	...	389,8
	Budget .	...	...	...	...	378,9	...	...	4,2	...	383,1
	Revised .	...	...	...	...	387,8	...	...	3,1	...	390,9
	Accounts .	...	...	...	...	382,0	...	...	4,1	...	386,1
Famine Insurance, Canals and Rail- ways.	Accounts . 1886-87	...	13,0	...	...	...	164,2	64,9	...	...	242,1
	Budget .	...	12,8	...	...	...	163,4	63,5	...	...	239,7
	Revised .	...	12,8	...	...	...	163,4	63,5	...	...	239,7
	Accounts .	...	12,9	...	...	...	162,8	66,7	...	...	242,4
Rate on Wards' Estates.	Accounts . 1886-87	...	...	...	...	10,0	...	3	...	...	10,3
	Budget .	...	...	...	...	8,7	...	3	...	...	9,0
	Revised .	...	...	...	...	8,0	...	3	...	...	8,3
	Accounts .	...	...	...	...	10,3	...	4	...	...	10,7
District Post Cess	Accounts . 1886-87	...	3,1	...	...	32,8	3,7	1,7	...	...	41,3
	Budget .	...	3,5	...	...	30,7	3,7	1,7	...	...	39,0
	Revised .	...	3,3	...	...	31,5	3,7	1,7	...	...	40,2
	Accounts .	...	3,4	...	...	34,3	3,7	1,0	...	...	42,4
Original Rates in Oudh.	Accounts . 1886-87	...	...	...	...	...	18,6	...	...	...	18,6
	Budget .	...	...	...	...	...	18,4	...	...	...	18,4
	Revised .	...	...	...	...	...	18,4	...	...	...	18,4
	Accounts .	...	...	...	...	...	18,4	...	...	...	18,4
	Accounts . 1886-87	2,7	3	...	...	3,6	...	...	...	...	6,6

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

VII.—Customs.

		Burma.	Bengal.	Madras.	Bombay.	TOTAL.
<i>Sea Customs.</i>						
Import duties	Accounts	1886-87	102,8	150,6	71,4	187,2
	Budget		89,1	141,5	70,0	176,6
	Revised	1887-88	97,1	158,0	102,3	213,5
	Accounts		97,7	148,6	104,6	215,0
Export duties	Accounts	1886-87	476,3	158,0	51,6	29,8
	Budget		492,3	160,0	50,0	27,0
	Revised	1887-88	485,6	193,5	41,3	30,8
	Accounts		470,3	213,7	48,4	32,2
Other Receipts, including <i>Land Customs.</i>	Accounts	1886-87	2,1	6,9	2,7	6,9
	Budget		2,1	5,7	12,0	6,4
	Revised	1887-88	2,3	6,5	10,0	5,7
	Accounts		2,5	6,0	2,8	7,0
Upper Burma Receipts	Budget	1887-88	...	...	...	...
TOTAL	Accounts	1886-87	581,2	315,5	125,7	223,9
	Budget		583,5	307,2	132,0	210,0
	Revised	1887-88	585,0	358,0	153,6	250,0
	Accounts		570,5	368,3	155,8	254,2

21. The *import duties* have yielded more than was anticipated in the Budget, owing to a general improvement in trade, as well as to the changes introduced by the Tariff Act of 1887, and to the new tax on mineral oils. The Bengal Revised expected too much from this new tax, and made no allowance for the falling-off in revenue on the imports of wines and spirits. The high receipts in Madras are mainly in consequence of large importations of Colombo arrack into the town of Madras, owing to the temporary closing of toddy shops on the introduction of the free tapping system.

22. The *export duties*, on the whole, have also produced more than was expected, although the collections were short in Burma, where the demand for rice in Upper Burma diminished the exports of that article, and in Madras from which Ceylon took less than in 1886-87. These deficiencies, however, were more than covered by larger exports from Bengal and Bombay.

VIII.—Assessed Taxes.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
124,2	India	200,4	192,0	135,1
40,3	Central Provinces	40,0	38,4	40,9
20,5	Assam	20,0	21,7	23,0
364,5	Bengal	379,6	370,0	383,5
222,0	N.-W. Provinces and Oudh	231,0	216,0	218,8
112,4	Punjab	99,0	99,0	110,5
154,3	Madras	126,0	145,0	168,1
316,5	Bombay	310,0	335,0	351,5
1,354,7	TOTAL	1,406,0	1,417,1	1,431,4

The foregoing figures may be redistributed as follows for the purpose of the present review :—

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
CIVIL DEPARTMENTS—				
81,0	India	95,0	86,6	92,6
38,4	Central Provinces	40,0	38,4	38,2
19,3	Assam	20,0	21,7	22,0
354,7	Bengal	379,6	370,0	374,0
215,9	N.-W. Provinces and Oudh	231,0	216,0	213,4
99,4	Punjab	99,0	99,0	95,6
138,3	Madras	126,0	145,0	152,8
300,7	Bombay	310,0	335,0	335,9
1,247,7	TOTAL CIVIL	1,300,6	1,311,7	1,324,5
46,9	Military Department	48,0	47,9	47,9
46,9	Public Works Department	43,4	43,7	45,3
2,0	Marine Department	2,0	1,9	1,8
5,6	Post Office Department	5,7	5,7	5,7
5,6	Telegraph Department	6,3	6,2	6,2
1,354,7	TOTAL AS ABOVE	1,406,0	1,417,1	1,431,4

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

23. The amounts entered above against Civil Departments represent assessments on both official and non-official incomes, while those entered against other departments consist almost entirely of collections from Government Officers. Hence as regards the latter the accounts approach the estimates very closely. With respect to the recoveries in the Civil Departments, it was difficult to frame an accurate estimate as the Income Tax was only introduced in the preceding year. The total result, however, is satisfactory being in excess of the estimates as well as of the accounts of 1886-87.

IX.—Forest Revenue.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
I											
Timber and other Produce removed by Government Agency.	Accounts . 1886-87 .	6,8	8,5	154,3	...	10,8	82,4	71,8	27,6	100,5	552,7
	Budget .	7,4	13,6	130,1	2,0	10,3	72,7	56,8	51,9	184,1	528,9
	Revised . 1887-88 .	9,4	14,8	145,8	7	8,3	68,5	61,1	46,0	191,0	548,6
	Accounts .	19,0	14,3	162,7	2	8,4	50,5	39,5	29,8	178,7	503,1
II											
Timber and other Produce removed by consumers or purchasers.	Accounts . 1886-87 .	5,6	84,0	25,1	18,3	51,5	71,0	37,4	94,9	102,4	490,2
	Budget .	4,0	94,4	21,6	19,3	56,5	68,1	33,0	95,5	115,4	507,8
	Revised . 1887-88 .	5,9	91,5	24,5	21,4	57,9	71,1	32,8	97,0	112,0	515,0
	Accounts .	6,4	91,9	38,8	22,6	54,1	68,7	35,7	104,8	114,8	537,8
Other Receipts .	Accounts . 1886-87 .	5	3,2	20,5	2,9	3,1	4,0	3,5	2,2	10,4	50,3
	Budget .	5	3,2	13,3	2,7	3,2	3,8	5,2	1,6	10,5	44,0
	Revised . 1887-88 .	7	3,2	14,8	2,9	3,8	4,4	3,5	2,3	9,8	45,4
	Accounts .	1,1	3,1	20,4	3,9	3,3	5,6	3,5	2,9	9,7	53,5
Upper Burma Receipts.	Accounts . 1886-87 .	...	...	10,8	...	...	...	...	...	...	10,8
	Budget .	...	...	50,0	...	...	...	...	...	...	50,0
	Revised . 1887-88 .	...	...	32,7	...	...	...	...	...	...	32,7
	Accounts .	...	...	29,7	...	...	...	...	...	...	29,7
TOTAL	Accounts . 1886-87 .	12,9	95,7	210,7	21,2	65,4	157,4	112,7	124,7	303,3	1,104,0
	Budget .	11,9	111,2	215,0	24,0	70,0	144,6	95,0	149,0	310,0	1,130,7
	Revised . 1887-88 .	16,0	109,5	217,8	25,0	70,0	144,0	97,4	146,2	315,8	1,141,7
	Accounts .	26,5	109,3	251,6	26,7	65,8	124,8	78,7	137,5	303,2	1,124,1
		Sterling Exchange.		TOTAL.							
England	Accounts . 1886-87 .	...	...	...	Total including England.						Accounts . 1886-87 . 1,104,0
	Budget .	...	...	...							Budget . 1,130,7
	Revised . 1887-88 .	...	...	...							Revised . 1,141,7
	Accounts .	...	...	...							Accounts . 1,124,1

24. In contrasting the figures of 1886-87 with those of 1887-88, it is to be noted that in the former year the revenue in the Andamans was not included in this head, but was taken to XVIIA.—Law and Justice—Courts of Law, with the other receipts of that penal settlement. In 1886-87, moreover, the demand for timber was weak in the Central Provinces, Bengal, and Madras, while the state of Burma interfered with forest operations in that country. During 1887-88 the *India* revenue was unexpectedly increased by the sale-proceeds of 600 tons of *Padouk* sent to Europe, and which, it was supposed, would not come so soon into the accounts. There was also a good demand for timber and other forest produce in *India* and the *Central Provinces*, while the more settled condition of *Burma* led to large sales and higher prices were obtained than were expected. The budget for *Upper Burma receipts* was in the circumstances very rough. The collections in *Assam* suffered from the extraordinary difficulties encountered in bringing the timber of the Garo Hills to sale depôts, but this was more than covered by recovery of the export trade in sal timber from Lower Assam to Bengal, by large imports from Manipur into Cachar and by the levy throughout the year of pass fees on the timber drawn from Hill Tipperah into Sylhet. In *Bengal* the indents from State Railways were small, about 88,000 bamboos were lost by floods, and in the Chittagong Division people avoided the forest in the interior of the hill tracts for fear of raids from across the frontier; but on the other hand, the sale improved of some descriptions of timber and minor produce. The report from the *North-Western Provinces and Oudh* shows that the demand for sleepers had nearly ceased and so caused the small receipts in 1887-88. There was also a decline in the sale of firewood and of dry timber which is used by the poorer classes, who were in less prosperous circumstances this year. These deficiencies, however, were partly met by increased indents from the Irrigation Department, by sales of standing trees, of timber obtained from improvement fellings and of grass, by salvage receipts in connec-

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

tion with operations on the Gunduk river, by royalty on elephants captured by the Bulrampur Khedda, and by the Jumna river dues. The *Punjab* revenue also suffered from the diminished requirements of the Public Works Department and of the public generally, but the proceeds from scantling and firewood and from grazing dues were better than expected in some parts of the country. In *Madras* higher prices were obtained and a larger yield from grazing dues secured than in 1886-87, but both the budget and revised were too sanguine. As regards *Bombay* the aggregate results nearly agree with the actuals of the previous year, though the details differ. The falling off under timber, &c., removed by Government agency is in the *Sind* and Northern Circles due to slack traffic on the North-Western Railway and to a small demand for timber and myrabolams. The decline would have been much greater, but for a large increase in the Southern Circle from (1) an unexpected indent for 35,000 teak sleepers from the Southern Mahratta Railway, as well as from the value of sleepers supplied to the Western India Portuguese Railway Company, in 1886-87 having been credited in the accounts for the year under report; (2) to the fact that 3,000 teak trees were added to the departmental fellings originally in the budget; and (3) to a larger supply of fuel to the Southern Mahratta Railway than was anticipated. The improvement in timber removed by purchasers is in the Northern and Sind Circles, and is due in the former (1) to large quantities of timber and firewood having been sold in the Thana Division by "Compartments" of so many acres for a lump sum, in connection with the clearance of the site of the new "Tansa Lake" for the supply of additional water for the city of Bombay, and (2) to grazing fees, which, in the original estimate, were under-estimated by the Conservator. The improvement in the Sind Circle is due (1) to the growing demand in Lower Sind for small bábul timber for export; and (2) to a demand for grazing and fodder grass due to the larger area that has been added to the reserves. On the other hand, there was a decrease in the revenue of the Southern Circle due (1) to fewer permits for timber being taken out in the Southern Division of Kanara than were originally anticipated; (2) to the diminished demand for wood in Bijápur owing to sales from Inámdári forests, and to the restriction of operations in Kolába, the markets having become overstocked with wood sold in the previous year.

X.—Registration.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Fees for registering Documents.	Accounts. 1886-87 .	1,5	4,3	2,3	3,6	96,2	23,1	15,5	85,0	37,0	268,5
	Budget .	1,3	4,2	2,4	3,9	103,8	23,4	14,5	84,3	37,2	275,0
	Revised .	1,6	4,6	2,6	3,2	95,6	24,5	17,0	88,5	41,1	278,2
	Accounts. 1887-88 .	1,4	4,6	2,7	3,1	95,9	24,5	17,8	88,2	41,7	279,9
Fees for copies of re- gistered Docu- ments.	Accounts. 1886-87 .	1	2,3	1	...	2,6	6,8	3,8	2,0	8	18,5
	Budget .	1	2,0	1	1	2,6	6,7	3,6	2,0	7	17,9
	Revised .	1	2,4	1	...	2,0	7,7	4,2	2,2	7	19,4
	Accounts. 1887-88 .	1	2,4	1	1	2,3	7,7	4,3	2,2	6	19,8
Other Receipts .	Accounts. 1886-87 .	...	1,2	1	...	5,0	4,6	...	2	6	11,7
	Budget .	...	1,1	1	...	2,8	4,4	...	2	7	9,3
	Revised .	...	1,2	1	...	4,4	4,8	...	3	7	11,5
	Accounts. 1887-88 .	...	1,3	1	...	3,6	4,9	...	3	8	11,0
Upper Burma Re- ceipts.	Accounts. 1886-87 .	...	...	4	...	...	...	...	...	...	4
	Budget .	...	...	5	...	...	...	...	...	...	5
	Revised .	...	...	6	...	...	...	...	...	...	6
	Accounts. 1887-88 .	...	...	6	...	...	...	...	...	...	6
TOTAL .	Accounts. 1886-87 .	1,6	7,8	2,9	3,6	103,8	34,5	19,3	87,2	38,4	299,1
	Budget .	1,4	7,3	3,1	4,0	109,2	34,5	18,1	86,5	38,6	302,7
	Revised .	1,7	8,2	3,4	3,2	102,0	37,0	21,2	91,0	42,5	310,2
	Accounts. 1887-88 .	1,5	8,3	3,5	3,2	101,8	37,1	22,1	90,7	43,1	311,3

25. There is nothing specially noticeable in India, the Central Provinces, Burma and Assam. The diminished receipts in *Bengal* are due to a loss in searching fees, consequent upon an order of the High Court cancelling the rule which required a search to be made prior to the sale of immoveable property under attachment in execution of decree, in order to ascertain whether it was subject to any antecedent incumbrance. In the *North-Western Provinces and Oudh* the high price of food-grains contributed largely to the increase, while in the *Punjab* it is explained to be the result of bad harvest and a rise in the price of land leading to numerous transfers. The steady improvement observable in *Madras* is secured by affording greater facilities in the registration of documents, and the high actuals in *Bombay* are accounted for by the introduction of an enhanced rate of fees.

Section A.—PRINCIPAL HEADS OF REVENUE—concluded.

XI.—Tributes from Native States.

1886-87 Accounts.		Budget.	1887-88. Revised.	Accounts.
TRIBUTES AND CONTRIBUTIONS OF ₹5,000 AND OVER—				
India—				
20,5	Oodeypur	21,7	20,0	20,3
9,8	Jodhpur	9,8	9,8	9,8
40,0	Jeypur	40,0	40,0	40,0
18,5	Kotah	18,5	18,5	18,5
12,0	Boondée	12,0	12,0	12,0
8,0	Jhallawar	8,0	8,0	8,0
6,6	Rutlam	6,6	6,6	6,6
10,8	Nizam (Maharatta Chouth)	10,8	10,8	10,8
Punjab—				
10,0	Mundee	10,0	10,0	10,0
13,1	Kapoorthulla	13,1	13,1	13,1
Madras—				
78,3	Travancore	78,3	78,3	78,3
245,0	Mysore	245,0	245,0	245,0
20,0	Cochin	20,0	20,0	20,0
Bombay—				
56,6	Kathiawar	55,4	54,9	56,5
18,7	Kutch	18,7	18,7	18,7
...	Baroda State . . . . .	...	37,5	38,8
CONTRIBUTIONS FOR SPECIAL MILITARY FORCES—				
India—				
18,2	Bhopal Levy (Bhopal)	18,2	18,2	22,7
19,2	Malwa Contingent (Dewas, Jowrah)	19,2	19,2	19,2
11,5	Erinpura Irregular Force	11,5	11,5	11,5
20,0	Deolee Irregular Force	20,0	20,0	20,0
2,8	Malwa Bheel Corps	3,4	3,4	3,4
Bombay—				
8,8	Southern Mahratta Horse	8,3	8,3	8,3
TRIBUTES AND CONTRIBUTIONS UNDER ₹5,000—				
19,9	India	18,2	20,9	19,7
14,6	Central Provinces	13,6	13,6	13,1
4,7	Punjab	4,9	4,8	4,9
1,3	Madras	1,3	1,3	1,3
3,7	Bombay	3,7	6,0	6,0
FEES ON SUCCESSION TO NATIVE STATES—				
2,0	India	1,2	2,3	2,8
1	Punjab	1	1	...
7	Bombay	5	2,2	2,5
219,8	TOTAL INDIA	219,1	221,2	225,3
14,6	„ Central Provinces	13,6	13,6	13,1
...	„ Upper Burma	30,0	5,0	1,8
27,9	„ Punjab	28,1	28,0	28,0
344,6	„ Madras	344,6	344,6	344,6
88,5	„ Bombay	86,6	127,6	130,8
695,4	GRAND TOTAL	722,0	740,0	743,6

26. As regards *Tributes and Contributions for ₹5,000 and over*, the Oodeypore Tribute was estimated at 21,7, 1,7 being for arrears, of which however only 3 was realized. The excess recovery in Kathiawar includes arrears, and the amount entered against the Baroda State represents the subsidy for the Police employed in the Political Agencies in Gujarat, and which was formerly credited to the Gujarat (excluded) Police Funds. These funds have been provincialized from April 1887. Under *Contributions for Special Military forces*, the increased amount received from Bhopal is due to the instalment of 1888-89 having been paid in advance in March 1888. The India budget for *Tributes and Contributions under ₹5,000* was exceeded, as it did not provide for the sums payable by the Dholepore and Kerowlee States towards the cost of the triple Agency of Bhurtpore, Dholepore, and Kerowlee, as sanctioned by the Government of India in October 1887. The decrease in the Central Provinces is due to a moiety of the tribute from the Sonapore State in the Sambalpur District having been received in advance in 1886-87, and the other moiety in 1888-89. In Bombay the Junagadh Tribute was previously credited to the Gujarat Police Funds mentioned above, but these having now been provincialized, the credit is brought under this head. The improvement in *Fees on Succession to Native States* arises, in India, from unexpected nazerannas from Alirajpore and Kothi, and in Bombay, from the Savanpur State having paid the balance due by it in one sum in May 1887 instead of by instalments as anticipated.

Section A.—DIRECT DEMANDS ON THE REVENUE.

1886-87.
Accounts.

9,746,2

Budget.

9,650,6

1887-88.
Revised.

9,611,5

Accounts.

9,438,2

27. The following are the principal differences comprised in this group. The payments under *Assignments* exceeded the estimate by 101,4, owing mainly to the adjustment of the alienated revenue in Bombay at new survey rates, but this was done by per contra credit, and hence there has been a corresponding increase under 1—Land Revenue. Under *Land Revenue*, the budget provided 38,2 for the revision of the revenue establishments in Madras, but the amount was not utilized, and it also took "Malikana" charges amounting to 33,8 under this head, but the classification having been changed, the payments appear in the actuals under 2—Assignments and Compensations. The *opium* expenditure was less than expected in consequence of a smaller produce, and the charges for *Salt* were also low, chiefly in India, owing partly to the abolition of the agency system for the sale of salt, and partly to reduced establishments. The salt expenditure in 1886-87 was abnormally high, as explained in last year's report.

I.—Refunds and Drawbacks.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Land Revenue	Accounts	1886-87	6	2	1,2	4	3,6	2,0	6,2	8,1	12,7	35,0
	Budget	1887-88	3	2	5	2,0	5,0	8,0	5,1	9,0	15,2	45,3
	Revised		5	5	1,8	5	4,0	3,9	4,5	11,0	16,0	42,7
	Accounts		4	3	1,7	5	4,4	4,5	4,2	13,2	13,2	42,4
Salt	Accounts	1886-87	3,3	...	5	...	20,5	...	...	5	5,6	30,4
	Budget	1887-88	5	...	9	...	19,0	...	...	4	7,5	28,3
	Revised		5	...	6	...	20,3	...	...	3,0	8,9	33,3
	Accounts		5	...	1,3	...	20,2	...	...	3,6	8,9	34,5
Stamps	Accounts	1886-87	4	1,1	1,4	5	12,6	8,7	3,5	7,5	9,8	45,5
	Budget	1887-88	6	1,2	9	1	14,0	10,1	3,0	7,2	7,3	44,4
	Revised		3	1,2	7	4	14,2	9,5	3,0	7,5	8,9	45,7
	Accounts		4	1,3	8	4	13,1	8,6	3,1	8,1	8,5	44,3
Customs	Accounts	1886-87	...	...	11,5	...	8,4	...	...	1,3	6,9	28,1
	Budget	1887-88	...	...	12,2	...	11,3	...	...	1,4	6,8	31,7
	Revised		...	...	11,6	...	10,2	...	...	1,6	3,3	20,7
	Accounts		...	...	13,2	...	12,7	...	...	1,7	4,4	32,0
Assessed Taxes	Accounts	1886-87	1,7	4	...	1	3,8	4,5	3,3	9,5	3,8	27,1
	Budget	1887-88	...	8	...	1	3,5	4,6	3,5	1,5	5,0	19,0
	Revised		1	5	...	1	3,8	3,5	2,6	1,9	6,6	19,1
	Accounts		1,1	5	...	1	4,2	3,0	2,5	2,1	6,4	19,9
Other Revenue Re- funds.	Accounts	1886-87	1,5	2	11,1	4	4,8	7	3	3,2	26,0	48,2
	Budget	1887-88	2	1	1,5	5	4,2	1,3	3	2,2	23,0	33,3
	Revised		1,3	1	3,5	1,6	3,1	1,1	7	3,4	26,8	41,6
	Accounts		3	1	6,7	1,6	5,2	1,2	5	3,8	25,9	45,3
Upper Burma	Accounts	1886-87	...	...	2	...	...	...	...	...	...	2
	Budget	1887-88	...	...	2	...	...	...	...	...	...	2
	Revised		...	...	2,6	...	...	...	...	...	...	2,6
	Accounts		...	...	5,5	...	...	...	...	...	...	5,5
TOTAL	Accounts	1886-87	7,5	1,9	25,9	1,4	53,7	15,9	13,3	30,1	64,8	214,5
	Budget	1887-88	1,6	2,3	16,2	2,7	57,0	24,0	11,9	21,7	64,8	202,2
	Revised		2,7	2,3	20,8	2,6	55,6	18,0	10,8	28,4	70,5	211,7
	Accounts		2,7	2,2	29,2	2,6	59,8	17,3	10,3	32,5	67,3	223,9

28. The Actuals under this head show an increase over the previous year and the budget and the increase is principally in Burma and Madras. The India figures comprise 9 on account of income tax realised in excess on certain Government Securities and refunded to the parties concerned. The accounts of 1886-87 included 1,5 on account of certain local cesses credited to Government but subsequently paid to the Municipality of Bangalore to which the revenue properly belongs, and 2,8 representing an excess payment by traders to whom it was refunded in consequence of the reduction in the price of Sambhar Salt. There were special refunds of Excise and Salt revenues in Burma and of Land Revenue in Upper Burma. The actuals in the North-Western Provinces and Oudh under *Land Revenue* include a special payment of 2,3 made to free an estate from encumbrances which escheated to Government on the possessor of the estate being declared a disqualified proprietor. In Madras the Land Revenue Refunds includes 1,8 erroneously credited to Imperial Revenues instead of to Local funds, and there were also excess collections which had to be

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

refunded. Under *Salt* 2,6 had to be refunded as the Salt could not be issued. The *stamp* refunds are also high owing to return of spoilt stamps and of Small Cause Court fees on certain compromised suits of large value. The high figures under Assessed Taxes in 1886-87 comprised an item of 8,3 on account of income tax refunded to the Madras and South Indian Railways under a ruling of Government by which net profits not exceeding the guaranteed interest were declared not to be liable to taxation. In Bombay the revised estimate provided 5,6 for a special Land Revenue refund to certain land-holders in Gujarat of which a part only was brought to account in 1887-88.

2.—Assignments and Compensations.

188-687. Accounts.		Budget.	1887-88. Revised.	Accounts.
	INDIA—			
	Salt and other compensations—			
96,1	Joudhpore State	96,1	96,1	96,1
68,8	Jeypore State	68,8	68,8	68,8
31,3	Gwalior	31,3	31,3	31,3
15,1	Bhurlpore	15,1	15,1	15,1
12,5	Ulwar	12,5	12,5	12,5
8,0	Bhawalpore	8,0	8,0	8,0
6,0	Dholepore	6,0	6,0	...
29,7	Meywar	20,4	11,2	20,9
6,2	Indore	6,2	6,2	6,2
...	Joudhpore and Jeypore States under the Sambhar			
	Lake Treaty	23,3	22,2	22,2
25,4	Other compensations	24,4	23,1	23,4
— 299,1		— 312,1	— 300,5	— 304,5
	CENTRAL PROVINCES—			
5,7	Compensations		5,9	6,9
	ASSAM—			
3,6	Compensations		3,7	4,2
	BENGAL—			
2,0	Salt compensations payable under convention with the French Government in lieu of salt formerly supplied to them	2,0	2,0	2,0
10,0	Bhooteas for the resumption of the Doars, Assam	5,0	5,0	5,0
18,9	Other compensations, &c	4,6	21,5	23,1
— 30,9		— 11,6	— 28,5	— 30,1
	N.-W. PROVINCES AND OUDH—			
24,6	Compensations, &c.		7,0	24,8
	PUNJAB—			
18,5	Compensations, &c.		17,9	18,0
	MADRAS—			
44,1	Salt compensation to French Government, &c.	44,4	44,4	43,9
14,7	Compensation to Travancore and Cochin on account of Customs Revenue	15,0	14,7	14,7
25,7	Compensations in lieu of resumed lands	25,9	25,9	23,7
28,4	Allowances to Inamdars and other grantees	28,8	28,7	28,0
1,4	Other compensations	2,1	2,5	1,9
— 114,3		— 116,2	— 116,2	— 112,2
	BOMBAY—			
153,5	Pensions in lieu of resumed lands	146,7	90,4	116,4
681,9	Inamdars and other grantees	631,9	770,5	743,3
40,0	Goa Subsidy	40,0	40,0	40,0
74,8	{ Goa Salt Pan and Customs Tariff compensation } { Excise and other compensations }	74,6	69,1	68,3
— 950,2		— 893,2	— 970,0	— 968,0
1,446,9	TOTAL	1,367,6	1,469,1	1,469,0

29. The compensation payable to the *Dholepore* State was not drawn till April 1888. As regards *Meywar*, the revised estimate was reduced on account of the amount paid in advance in 1886-87 under the arrangement explained in last year's report. This arrangement was continued in 1887-88, and as the postal collections were greater than the compensation, a similar advance payment occurred in that year. The royalty payable to the Joudhpore and Jeypore States is variable since it depends upon the quantity of salt taken. The amount paid on account of other compensations is small as the sums drawn by the Raisini Sirdars are now charged to 25—Political. The difference between budget and accounts, in *other compensations, &c., Bengal*, is due chiefly to a change of classification by which Malikana has been brought into this head from 3—Land Revenue, and in a minor degree to compensation paid to the

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

Chief of the Mourbhunj State for loss of revenue in consequence of the prohibition to cultivate ganja in his State. The *North-Western Provinces and Oudh* compensations also include Malikana for the first time. The short payments in *Madras* have been caused by the allowances not being fully drawn. A revised classification of alienated revenue having been adopted in Bombay, it is necessary, for the purposes of the present review, to take together the two heads—*Pensions in lieu of resumed lands* and *Inamdars and other grantees*. These two heads consist partly of cash allowances and partly of alienated revenue. The cash allowances are never regularly drawn, and in 1887-88 they were 12,0 more than in previous year and 8,2 more than the budget. The alienated revenue is also largely in excess of the budget and the actuals of 1886-87, owing to the introduction of new survey rates, &c., as well as the transfer to this head from 3—Land Revenue of the revenue of lands alienated for services rendered to the community. This is the fourth year in which attention has been drawn to the large differences in these heads between estimates and accounts. The subject has been under the consideration of Government, and instructions have been issued which, it is hoped, will secure accuracy in future. The variations in the last two heads are due chiefly to the Goa Customs Tariff compensation of 5,9 having remained undrawn and to a saving of 8 in the Goa salt compensation.

3.—Land Revenue.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Charges of District Administration.	Accounts . 1886-87.	28,9	103,5	75,8	51,5	287,9	664,5	175,0	343,2	291,8	2,022,1
	Budget .	26,0	108,9	76,1	52,9	287,2	682,2	179,8	380,1	299,6	2,092,8
	Revised .	26,6	106,1	78,0	52,1	278,4	667,9	175,9	346,1	292,0	2,023,1
	Accounts .	28,3	109,7	75,0	51,7	283,7	665,8	177,5	347,6	289,3	2,028,6
Survey and Settle- ment.	Accounts . 1886-87.	13,6	30,9	33,9	15,9	24,6	82,5	44,7	109,6	96,0	451,7
	Budget .	10,1	50,2	39,4	17,6	20,9	103,7	60,0	107,6	87,9	506,4
	Revised .	12,2	41,6	28,8	17,0	17,1	94,8	45,0	108,2	98,6	463,3
	Accounts .	11,8	38,7	28,1	15,1	14,5	80,3	47,1	109,5	88,4	433,5
Land Records and Agriculture.	Accounts . 1886-87.	...	2,7	8,6	1,7	7,4	10,1	3,7	2,9	6,6	43,7
	Budget .	...	4,2	1,6	1,9	6,8	9,8	3,8	3,3	7,4	38,8
	Revised .	...	4,2	8,8	1,8	8,4	8,3	3,7	5,0	7,5	47,7
	Accounts .	...	3,8	9,6	1,8	8,9	7,6	3,4	5,1	7,5	47,7
Management of Government Es- tates.	Accounts . 1886-87.	...	...	...	...	32,2	25,3	1,7	...	...	59,2
	Budget .	...	...	...	...	28,0	25,0	1,8	...	...	54,8
	Revised .	...	1	...	...	26,1	25,2	1,6	...	...	53,0
	Accounts .	...	1	...	1	33,5	19,7	1,5	...	...	54,9
Commission on Col- lections.	Accounts . 1886-87.	...	...	84,1	26,3	...	1,6	...	1,6	1	113,7
	Budget .	...	...	78,2	27,1	...	1,2	...	1,7	...	108,2
	Revised .	...	...	79,9	25,6	...	1,2	...	1,7	...	108,4
	Accounts .	...	...	76,9	24,8	...	5	...	9	9	104,0
Allowances to Dis- trict and Village Officers.	Accounts . 1886-87.	5	...	...	...	...	9,8	107,4	318,1	278,9	714,7
	Budget .	...	...	...	...	16,0	29,0	110,3	320,0	278,2	753,5
	Revised .	...	...	...	...	...	10,4	108,8	320,0	271,9	711,1
	Accounts .	...	...	...	...	...	9,8	110,2	321,8	272,5	714,3
Upper Charges. Burma	Accounts . 1886-87.	...	...	41,7	...	...	...	...	...	...	41,7
	Budget .	...	...	98,7	...	...	...	...	...	...	98,7
	Revised .	...	...	94,7	...	...	...	...	...	...	94,7
	Accounts .	...	...	87,1	...	...	...	...	...	...	87,1
Other Charges	Accounts . 1886-87.	13,8	...	...	...	...	1,3	...	9	...	16,0
	Budget .	13,3	...	...	...	...	3	...	1,0	...	14,6
	Revised .	14,0	...	...	...	...	2,2	...	1,3	...	17,5
	Accounts .	13,5	...	...	...	...	1,5	...	1,4	...	16,4
TOTAL	Accounts . 1886-87.	56,8	137,1	244,1	95,4	352,1	795,1	332,5	776,3	673,4	3,462,8
	Budget .	49,4	163,3	294,0	99,5	367,9	851,2	355,7	813,7	673,1	3,667,8
	Revised .	52,8	152,0	290,2	96,5	330,0	810,0	335,0	782,3	670,0	3,518,8
	Accounts .	53,6	152,3	276,7	93,5	340,6	785,2	339,7	786,3	658,6	3,486,5
			Ster- ling.	Ex- change.	Total.						
England	Accounts . 1886-87.	1,1	4	1,5	Total, including Eng- land.						Accounts . 1886-87 . 3,464,3 Budget . 3,668,8 Revised . 3,519,1 Accounts . 3,486,7
	Budget .	7	3	1,0							
	Revised .	2	1	3							
	Accounts .	1	1	2							

30. The *Charges of District Administration* exceeded the budget in India owing to the Putwari charges having been debited to this head in the accounts, whereas in the budget they were taken under 18—General Administration. There is a similar excess in the Central Provinces, and it is due to a rise in Putwari charges consequent on the operations now in progress for a revision of the land revenue settlements. The Bengal accounts of 1886-87 were high as they included a special payment of 2,3 for land

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

taken up for the construction of public offices in Chittagong. The North-Western Provinces and Oudh budget was too high, and in Madras the amount estimated in connection with the revision of revenue establishments was not utilised. The Bombay estimate did not allow sufficiently for general savings. As regards *Survey and Settlement*, the excess in India was caused partly by the Coorg Survey which was sanctioned after the budget was passed, and partly by insufficient provision for the Surveyor General's Office. The India expenditure in 1886-87 was swollen by the outlay connected with Settlement operations in Ajmere. In the Central Provinces the establishments contemplated in the budget were not fully maintained, and the expenses relating to the Commissioner of Settlement, though estimated under this head, have been classified in the accounts under Land Records and Agriculture. A similar change in classification has caused the difference in Burma. The savings in Assam, Bengal, the North-Western Provinces and Oudh and the Punjab are almost wholly in the charges connected with the Survey of India Department, and in Bombay in salaries, establishments and travelling allowances. As regards *Land Records and Agriculture* the difference in Burma is explained above. In Bengal additional officers were appointed under the Director of Agriculture and additional expenditure incurred for travelling and other expenses. In the North-Western Provinces and Oudh the post of the Deputy Director was abolished. In Madras, the full scope of this minor head was not understood when the budget was framed, and the estimate was accordingly framed too low. The excess under *Management of Government Estates* in Bengal has occurred in the outlay on public improvements and in the commission paid on collection of rents and cesses. On the other hand, the expenditure on temporary establishments and improvements was low in the Mirzapore and Tarai districts of the North-Western Provinces. The saving under *Commission on Collections* is due in Burma to a portion of the amount not having been drawn within the year, and in Assam to the gradual extension of the Tehsili in lieu of the Mouzadari system. In *Allowance to District Officers* a change of classification has been introduced in Bengal, North-Western Provinces and Oudh, and Bombay, by which Malikana or allowance to excluded proprietors has been transferred to "2—Assignments and Compensation." The small excess in Madras was chiefly on account of arrears. The budget for Upper Burma charges was based on the information available at the time, but the result has shown a smaller payment on account of commission than was expected.

1886-87. Accounts.		4.—Opium.	Budget.	1887-88. Revised.	Accounts.
	BENGAL—				
51,3	Behar Agency Establishment and Contingencies	52,7	50,9	50,4	
1,249,2	" Cultivation and Manufacturing charges	1,280,0	1,155,3	1,081,7	
74,7	Benares Agency Establishment and Contingencies	82,3	77,1	75,7	
1,344,0	" Cultivation and Manufacturing charges	1,082,0	1,220,3	1,208,9	
3,5	Other charges	3,0	3,0	2,8	
1,4	India	1,4	1,3	1,3	
2,5	Bombay	2,6	2,5	2,5	
2,726,6		TOTAL	2,504,0	2,510,4	2,423,3
1,8	England	1,5	1,2	9	
7	Exchange	6	5	4	
2,729,1		TOTAL	2,506,1	2,512,1	2,424,6

31. The opium expenditure in *India and Bombay* do not call for remark. The variations in *Bengal* occur chiefly in cultivation and manufacturing charges, which are regulated by the outturn, the large payments made in 1886-87 being principally due to the produce of the great crop of 1885-86.

32. In *England* part of the anticipated payments were not made till the following year.

5.—Salt.

		India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Establishment and contingencies.	Accounts 1886-87	92,1	3	1,1	127,2	110,9	331,6
	Budget	100,7	3	1,2	137,5	106,1	345,8
	Revised 1887-88	86,7	3	1,2	125,4	108,6	322,2
	Accounts	85,8	2	1,2	118,4	105,7	311,3
Manufacture and Excavation.	Accounts 1886-87	33,5	...	...	...	...	33,5
	Budget	37,1	...	...	...	...	37,1
	Revised 1887-88	36,3	...	...	...	...	36,3
	Accounts	32,4	...	...	...	...	32,4

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*5.—Salt—*continued.*

		India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Purchase and Freight.	Accounts 1886-87 .	19.7	...	...	11.4	90.0	121.1
	Budget .	25.0	...	...	11.5	49.6	86.1
	Revised .	1.0	...	...	14.4	55.4	70.8
	Accounts 1887-88 .	...	...	...	14.4	52.5	66.9
Total India .	Accounts 1886-87 .	145.3	3	1.1	138.6	200.9	486.2
	Budget .	162.8	3	1.2	149.0	155.7	469.0
	Revised .	124.0	3	1.2	139.8	104.0	429.3
	Accounts 1887-88 .	118.2	2	1.2	132.8	158.2	410.6
England .		Ster-ling.	Ex-change.	Total.	Grand Total, including England.		
	Accounts 1886-87 .	...	...	...		Accounts 1886-87 .	486.2
	Budget .	1	...	1		Budget .	469.1
	Revised .	1	...	1		Revised .	429.4
	Accounts 1887-88 .	1	...	1		Accounts 1887-88 .	410.7

33. In *India* the saving in *establishment and contingencies* resulted from large reductions made on the suggestions of the Finance Committee. The *manufacturing* charges were also low as the Punjab mines held a large stock of salt, and the season in Sambhar commenced later than was anticipated. The total absence of *freight* charges in India is attributed to the abolition of the agency system for the sale of salt. In *Madras* the budget proved too high, as the full sanctioned scale of establishment was not entertained throughout the year. Some circles were also abolished, and other economies were carried out in Orissa. In *Bombay* the revised estimate under *purchase and freight* provided 6.0 on account of carriage of Bara-gora salt from the Runn Salt Works, but only 3.1 were required.

6.—Stamps.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Charges on sale of Stamps, includ- ing Discount.	Superintendence, Establishment and Contingencies.	Accounts . 1886-87 .	...	...	...	3	7.1	1.5	2.2	3.2	5.6	19.9
		Budget .	...	...	...	3	7.6	1.5	1.3	1.9	4.9	17.5
		Revised .	...	...	...	3	7.1	1.2	1.3	2.0	5.8	17.7
		Accounts .	...	...	...	3	7.3	1.2	1.3	2.0	5.2	17.3
	Court-fee Stamps.	Accounts . 1886-87 .	4	3	7	8	14.0	1	3.4	3.8	3.4	26.9
		Budget .	4	3	8	9	14.4	2	3.3	3.8	3.3	27.4
		Revised .	4	...	8	8	14.0	1	3.5	3.8	3.4	26.8
		Accounts .	4	...	7	9	14.3	1	3.5	3.8	3.5	27.2
	Other Stamps.	Accounts . 1886-87 .	1.0	1.5	1.1	7	8.4	5.7	4.4	9.3	6.6	38.7
		Budget .	1.0	1.6	1.1	7	8.6	5.7	5.0	9.0	6.7	39.4
		Revised .	1.0	1.6	1.1	6	8.4	6.0	5.6	9.2	6.5	40.0
		Accounts .	1.1	1.6	1.1	6	8.4	6.1	6.2	9.6	6.8	41.5
Stamps supplied from Central Stores.	Accounts . 1886-87 .	-44.1	2.1	4	1.0	19.0	9.8	5.5	...	6.3	...	
	Budget .	-44.9	2.2	5	1.6	23.0	8.0	5.0	...	4.6	...	
	Revised .	-45.8	2.8	(a)8	1.5	18.2	9.7	6.5	...	6.3	...	
	Accounts .	-45.0	2.4	9	1.4	18.6	10.0	6.5	...	5.2	...	
Upper Burma charges.	Accounts . 1886-87 .	...	...	1	...	...	...	...	...	...	1	
	Budget .	...	...	7	...	...	...	...	...	...	7	
	Revised .	...	...	2	...	...	...	...	...	...	2	
	Accounts .	...	...	3	...	...	...	...	...	...	3	
TOTAL	Accounts . 1886-87 .	-42.7	3.9	2.3	2.8	48.5	17.1	15.5	16.3	21.9	85.6	
	Budget .	-43.5	4.1	3.1	3.5	53.6	15.4	14.6	14.7	19.5	85.0	
	Revised .	-44.4	4.4	2.9	3.2	47.7	17.0	16.9	15.0	22.0	84.7	
	Accounts .	-43.5	4.0	3.0	3.2	48.6	17.4	17.5	15.4	20.7	86.3	
England	Accounts . 1886-87 . Budget . Revised . Accounts .	1886-87 . 1887-88 . 1887-88 . 1887-88 .	Ster- ling.	Exchange.	Total.	Total, including England.	Accounts . 1886-87 . Budget . Revised . Accounts .	1886-87 . 1887-88 . 1887-88 . 1887-88 .	146.8 177.8 163.8 163.4			
			44.5	16.7	61.2							
			67.7	25.1	92.8							
			55.7	23.4	79.1							
			54.3	22.8	77.1							

(a) Includes 1 on account of Upper Burma.

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

34. There is nothing calling for notice under this head except that the Bengal and North-Western Provinces and Oudh budgets were respectively too high and too low as regards stamps supplied from Central Stores, but they seem to have been based on the actuals of 1886-87 as far as they were known at the time. In England the indents from India for stamps were smaller than were anticipated in the estimates.

1886-87. Accounts.	7.—Excise.	Budget.	1887-88. Revised.	Accounts.
	CHARGES OF COLLECTION—			
1.3	India	1.5	1.4	1.1
6.9	Central Provinces	7.2	7.2	7.1
3.3	Burma	2.9	2.2	2.1
4	Assam	5	4	5
37.8	Bengal	37.8	42.0	42.7
11.3	N.-W. Provinces and Oudh	11.5	11.7	11.3
5.8	Punjab	5.8	5.7	5.6
24.1	Madras	25.6	22.3	26.9
25.6	Bombay	25.8	29.5	29.8
116.5	TOTAL	118.6	122.4	127.1
1	England	2	1	...
1	Exchange	1	...	...1
116.7	TOTAL	118.9	122.5	127.1

35. The fluctuations under this head are trifling, except in Burma, Bengal, Madras, and Bombay. In *Burma*, the decrease, as compared with the budget, is due to the closing of a distillery, and as compared with 1886-87 to the abolition of the appointment of Commissioner of Excise, Stamps and Registration. *Bengal*, on the other hand, incurred some excess expenditure in consequence of the revision of Excise establishments and by the amalgamation, in certain districts, of the posts of Income Tax Assessors with those of Excise Inspectors. This head is charged with a moiety of the pay and travelling allowances of the former. The *Madras* figures represent the proportionate cost of the combined Salt and Abkari establishments, and hence the explanations given under *Salt* are applicable to these charges also. The increase in *Bombay* is ascribed to the entertainment of an additional Abkari establishment in Sindh, to exceptional rewards in smuggling cases of opium, to the construction of temporary distilleries in the Thána district, and to the deputation of a special officer at Baroda in connection with the settlement of excise arrangements with Native States.

8.—Provincial Rates.

1886-87. Accounts.	ESTABLISHMENT AND OTHER CHARGES—	Budget.	1887-88. Revised.	Accounts.
5.1	Burma	4.5	4.1	4.2
4	Assam	4	4	4
22.6	Bengal	19.1	36.9	35.2
6	N.-W. Provinces and Oudh	7	7	7
17.2	Punjab	16.8	16.8	16.8
5.2	Bombay	5.7	5.1	4.8
51.1	TOTAL	47.2	64.0	62.1

36. The expenditure was high in *Burma* during 1886-87, as large arrears were collected in that year and commission was paid on them as well as upon the ordinary receipts of the year. In *Bengal*, there has been a change of system as explained in the last year's report, and the new procedure having been extended has caused a further rise in the charges recorded under this head.

9.—Customs.

		Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras, Bombay.	Accounts . 1886-87	10.2	47.4	6.2	31.3	95.1
	Budget	10.2	47.0	6.1	31.7	95.0
	Revised	10.1	49.8	6.1	31.7	97.7
	Accounts	10.2	49.0	6.0	31.4	96.6

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

9.—Customs—continued.

				Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at other Ports.	{	Accounts .	1886-87 . .	6,9	4,0	11,4	18,4	40,7
		Budget .	1887-88 . .	7,1	4,1	10,8	18,1	40,1
		Revised .		6,9	4,1	10,5	17,7	39,2
		Accounts .		6,8	4,1	10,1	17,3	38,3
TOTAL	{	Accounts .	1886-87 . .	17,1	51,4	17,6	49,7	135,8
		Budget .	1887-88 . .	17,3	51,1	16,9	49,8	135,1
		Revised .		17,0	53,9	16,6	49,4	136,9
		Accounts .		17,0	53,1	16,1	48,7	134,9

England .	{	Accounts .	1886-87 .	Ster-ling.	Ex-change.	Total.	Grand Total, including England.	Accounts .	1886-87 .	135,8
		Budget .	1887-88 .	...	...	...		...	Budget .	135,1
		Revised .		I	...	I		...	Revised .	137,0
		Accounts .		...	...	...		...	Accounts .	134,9

37. The rise in *Bengal* is caused by the transfer to this head from "32.—Miscellaneous" of charges on account of Rents, Rates, and Taxes of the Customs buildings, as well as by the entertainment of two additional appraisers for half the year. *Madras* shows a reduced expenditure as compared with the previous year owing chiefly to a revision of the establishments. The small saving in *Bombay* is spread over various items, the savings carried out in the Gujarat and Konkan Divisions under "Salaries, &c." being partially counterbalanced by the purchase of a steam launch for the Customs Department, Karachi, and by an increase in the establishment charges of the Reporter General of External Commerce.

10.—Assessed Taxes.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
1	India . . . . .	...	1	1
1	Central Provinces	2	1	1
5	Assam	6	3	2
27,1	Bengal	17,0	15,0	15,1
3,9	N.-W. Provinces and Oudh	2,5	2,0	1,8
3,4	Punjab	3,7	1,4	1,4
6,2	Madras	3,6	4,0	3,4
8,9	Bombay	6,0	7,7	6,6
50,2	TOTAL	33,6	30,6	28,7

38. The low expenditure in 1887-88 is the result of reduced establishments. The actuals of 1886-87 were comparatively high, as it was the first year of the Income Tax under the present enactment.

11.—Forest Expenditure.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
General Direction .	Accounts .	1886-87 .	5,1	...	...	...	...	...	...	...	5,1
	Budget .		5,2	...	...	...	...	...	...	...	5,2
	Revised .	1887-88 .	5,0	...	...	...	...	...	...	...	5,0
	Accounts .		5,2	...	...	...	...	...	...	...	5,2
Conservancy and Works:—											
Timber and other Produce removed from the Forest by Government Agency.	Accounts .	1886-87 .	3,2	5,1	64,1	3	6,1	37,7	28,1	17,4	246,7
	Budget .		2,5	6,0	50,7	1,0	6,1	34,6	22,7	23,5	230,5
	Revised .	1887-88 .	6,6	6,3	62,0	4	4,6	36,8	24,1	18,1	242,6
	Accounts .		6,4	6,3	59,5	4	4,4	28,7	25,3	16,3	229,9
Timber and other Produce removed from the Forests by Consumers or Purchasers.	Accounts .	1886-87 .	...	17,6	7	6	2,8	4,3	2	7,6	35,4
	Budget .		1	19,0	1,0	7	3,9	4,3	3	9,2	41,4
	Revised .	1887-88 .	1	15,0	1,0	7	4,0	4,3	3	8,3	36,8
	Accounts .		1	15,3	9	8	4,2	3,8	2	6,9	35,3

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*II.—Forest Expenditure—*continued.*

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Other Charges	Accounts .	1886-87.	4,1	5,9	14,9	6,9	10,4	20,9	12,5	34,6	24,4	134,6
	Budget .		4,4	7,4	22,5	6,3	10,0	22,5	14,8	32,2	15,8	135,9
	Revised .	1887-88.	4,3	7,4	18,5	7,6	10,8	24,5	13,3	30,4	20,5	149,3
	Accounts .		5,8	8,8	15,8	6,6	8,7	20,8	11,9	33,0	22,0	133,4
Establishment	Accounts .	1886-87.	10,0	21,3	27,4	13,3	23,0	29,0	30,9	55,3	84,3	294,5
	Budget .		10,7	22,2	29,5	14,0	24,0	30,4	31,2	59,1	82,9	304,0
	Revised .	1887-88.	11,9	26,8	28,9	14,3	22,8	30,2	30,7	58,4	84,5	308,5
	Accounts .		11,6	24,8	27,1	14,1	21,7	29,6	30,2	56,5	85,8	301,4
Upper Burma	Accounts .	1886-87.	...	...	2	...	...	...	...	...	...	2
	Budget .		...	...	18,0	...	...	...	...	...	...	18,0
	Revised .	1887-88.	...	...	18,4	...	...	...	...	...	...	18,4
	Accounts .		...	...	12,1	...	...	...	...	...	...	12,1
TOTAL	Accounts .	1886-87.	22,4	49,9	107,3	21,1	42,3	91,9	71,7	114,9	195,0	716,5
	Budget .		22,9	54,6	121,7	22,0	44,0	91,8	69,0	124,0	185,0	735,0
	Revised .	1887-88.	27,9	55,5	128,8	23,0	42,2	95,8	68,4	121,2	197,8	760,6
	Accounts .		29,1	55,2	115,4	21,9	39,0	82,9	67,6	112,7	193,5	717,3
England	Accounts .	1886-87.	2,4	9	3,3	Total, including England.		Accounts .	1886-87 .	719,8		
	Budget .		1,9	7	2,6			Budget .		737,6		
	Revised .	1887-88.	1,9	8	2,7			Revised .	1887-88 .	763,3		
	Accounts .		1,8	7	2,5			Accounts .		719,8		

39. The differences in the *India* column are explained by the fact that in the accounts of 1886-87 and in the Budget of 1887-88, the expenditure in Port Blair and the Nicobars was not entered under this head, but charged to Law and Justice—Courts of Law. In the *Central Provinces* there has been a change of classification by which certain charges which had formerly been regarded as appertaining to timber removed by purchasers, are now treated as establishments. Apart from this alteration in account, there was an increase of expenditure owing to revisions of establishments, to extension of fire protection and improvement in demarcation, but on the other hand, savings were effected in roads and buildings and in feed and keep of cattle. As stated in paragraph 24, forest operations were extended in *Burma* as the country became more quiet, and hence the outlay in 1887-88 surpassed that of 1886-87, the revenue being increased at the same time. The expenditure, however, was much below the Budget, the principal savings being in survey charges, in purchase of elephants, in roads and buildings, and in the controlling staff and subordinates, both of which were under the sanctioned strength. The expenditure in *Upper Burma* was almost nil in 1886-87, as regular work had hardly commenced, and even in 1887-88 the state of the country restricted operations, and so kept down charges. As explained in paragraph 24, the demand for timber and forest-produce was small in *Bengal*, and this was followed by shorter expenditure generally. In the *North-Western Provinces and Oudh*, the diminished outlay was the consequence of smaller indents, chiefly for sleepers, but the estimates also were in some instances framed too high. The *Punjab* expenditure was kept well within the budget, except under the head timber and other produce removed by Government Agency, which includes 9,5 for preparation of additional sleepers and construction of auxiliary slides, and 9,1 for carriage of boxwood to Simla, not sanctioned in the estimates. More timber also was felled in Multan and Chenab than had been expected, and cost 9, and extended operations in Kulna caused an increase of 3. As regards *Madras*, the expenditure in 1887-88 was less than that of the previous year under *Timber removed, &c.*, owing to restriction of departmental felling operations in both Northern and Southern Circles, where the stock in hand was found equal to the demand. It was also less under *Other Charges*, but the expenditure in 1886-87 included an exceptional outlay of 7,5 to secure the lease of the Takedi Forest, in South Coimbatore. In 1887-88 the charge for establishment was greater, owing to a gradual strengthening of the establishments. The budget for *Timber removed, &c.*, was too high, and though the amounts were reduced in the revised, yet these diminished figures were not reached in the actuals owing to (1) curtailment of expenditure consequent upon restricted felling operations; (2) payment of lower rates of commission to seignorage collectors; and (3) the engagement of temporary establishments at lower rates than was anticipated. Under *Other charges* the amount sanctioned in the Budget was increased in the revised, chiefly by the grants for purchase of elephants, and for roads and buildings which could not be utilised during the year, but the saving which so accrued was counterbalanced by unforeseen expenditure connected with the purchase of the Amrapoliem forests in the Malabar district. The charge for establishment was kept down by not working up to the sanctioned scale in the lower grades. The *Bombay*

Section A.—DIRECT DEMANDS ON THE REVENUE—concluded.

accounts show an excess under other charges, and it is due to the causes which led to an augmentation of the revenue as explained in paragraph 24. The cost of establishments was apparently high, but includes 1,0 paid to officers of other Provinces passing through Bombay. If this be deducted, the actuals practically agree with the revised. The Budget allowed too large a deduction on account of probable savings.

12.—Registration.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superintendence	{	Accounts . 1886-87 .	...	1,1	...	2	6,1	1,6	1,9	3,5	2,8	17,2
		Budget .	...	1,4	...	2	6,1	1,9	1,9	3,5	1,4	16,4
		Revised .	...	1,3	...	2	6,4	1,6	1,9	3,5	4,2	19,1
	}	Accounts .	...	1,2	...	2	6,6	1,4	2,0	3,5	4,3	19,2
District Charges	{	Accounts . 1886-87 .	6	2,9	1,4	2,1	50,1	17,1	8,4	57,9	27,1	167,6
		Budget .	7	2,9	1,6	2,2	53,0	17,2	8,2	60,1	24,2	170,1
		Revised .	6	3,0	1,4	2,0	51,6	17,9	8,9	59,7	24,6	169,7
	}	Accounts .	7	3,0	1,4	2,0	51,2	17,9	9,0	58,6	24,2	168,0
Upper Burma	{	Budget	...	...	1	...	...	...	...	...	...	1
		Revised .	...	...	1	...	...	...	...	...	...	1
	}	Accounts .	...	...	1	...	...	...	...	...	...	1
TOTAL	{	Accounts . 1886-87 .	6	4,0	1,4	2,3	56,2	18,7	10,3	61,4	29,9	184,8
		Budget .	7	4,3	1,7	2,4	59,1	19,1	10,1	63,6	25,6	186,6
		Revised .	6	4,3	1,5	2,2	58,0	19,5	10,8	63,2	28,8	188,9
	}	Accounts .	7	4,2	1,5	2,2	57,8	19,3	11,0	62,1	28,5	187,3

40. There is a decrease in *Bengal* under *District Charges*, as compared with the budget, owing to the provision for commission to Sub-Registrars and *ex-officio* Registrars not being fully used. In *Madras*, a re-organization of the Department, not contemplated in the estimates, was carried out, which resulted in a saving. The *Bombay* budget was framed with reference to certain economies proposed by the Finance Committee, but these have not, for the most part, been carried into effect. A slight saving (8) has been effected by amalgamating the appointments of Inspector General of Jails and of Registration, only one-third of the pay of the combined appointments being charged under this head. It will be noticed that as compared with 1886-87, there is a rise in the cost of superintendence and a fall in district charges. This is due to the charges for Inspectors having been transferred from the latter to the former minor head.

Section B.—INTEREST.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
670,5	Receipts	686,5	749,2	746,6

41. The principal points in this group are (1) that the arrears due in respect of the Kidderpore Dock Loan have been realised, (2) that the Loan on account of the Hughli Bridge having been paid up the interest has ceased, and (3) that the cash balance of the Secretary of State was abnormally large, and the rate of interest obtained in connection with it was unusually high.

XII.—Interest.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
On Loans to Native States and private individuals.	Accounts . 1886-87	12,6	6	...	...	...	9,5	1,8	21,3	6,6	52,4
	Budget .	2,5	7	...	...	...	6,4		33,3	8,5	51,4
	Revised . 1887-88	2,9	7	...	...	...	6,3		5,3	8,3	23,5
	Accounts .	2,0	8	...	...	...	6,3	1,9	5,3	10,3	26,6
On Loans to Municipalities and other Public Bodies.	Calcutta and Bombay Port Funds.	Accounts . 1886-87	...	...	...	29,2	...	...	...	123,2	152,4
		Budget .	...	...	...	56,8	...	...	...	138,6	195,4
		Revised . 1887-88	...	...	...	68,7	...	...	...	140,6	209,3
		Accounts .	...	...	...	68,7	...	...	...	137,3	206,0
	Bombay Municipality.	Accounts . 1886-87	...	...	...	...	...	...	...	35,8	35,8
		Budget .	...	...	...	...	...	...	...	35,0	35,0
		Revised . 1887-88	...	...	...	...	...	...	...	35,0	35,0
		Accounts .	...	...	...	...	...	...	...	35,0	35,0
	Other Municipalities and public bodies.	Accounts . 1886-87	1,1	3	3,9	1	32,4	8	9,9	6,7	59,8
		Budget .	6	3	2,8	1	30,7	7	10,7	14,2	63,3
		Revised . 1887-88	6	3	2,7	1	28,2	7	10,7	14,1	60,3
		Accounts .	8	3	2,4	1	28,2	7	10,0	14,1	63,2
On Currency Investment.	Accounts . 1886-87	250,1	...	...	...	...	...	...	...	...	250,1
	Budget .	250,1	...	...	...	...	...	...	...	...	250,1
	Revised . 1887-88	250,1	...	...	...	...	...	...	...	...	250,1
	Accounts .	250,1	...	...	...	...	...	...	...	...	250,1
On Securities of Provincial Funds.	Accounts . 1886-87	1	4	...	1	1,4	4,6	7	7,7	6,5	21,5
	Budget .	1	4	...	1	1,5	4,5	8	7,4	6,4	21,2
	Revised . 1887-88	...	4	...	1	1,5	3,2	8	8,4	6,4	20,8
	Accounts .	...	4	...	1	1,4	3,4	7	8,1	6,3	20,4
On arrears of Revenue.	Accounts . 1886-87	2	...	...	2	12,7	...	...	4,1	2	17,4
	Budget .	1	...	...	2	10,3	...	...	3,5	2	14,3
	Revised . 1887-88	1	...	...	2	10,3	...	...	2,8	3	13,7
	Accounts .	2	...	...	3	10,3	...	...	3,5	3	14,6
On overdrawn Capital of Guaranteed Railways.	Accounts . 1886-87	6,8	...	...	...	...	...	...	...	...	6,8
	Budget .	25,7	...	...	...	...	...	...	...	...	25,7
	Revised . 1887-88	26,4	...	...	...	...	...	...	...	...	26,4
	Accounts .	21,9	...	...	...	...	...	...	...	...	21,9
Other Items .	Accounts . 1886-87	5	...	1	...	3,9	4,4	5,9	9	1,7	17,4
	Budget .	5	...	...	...	3,1	3,6	8,7	3	2	16,4
	Revised . 1887-88	4	...	...	...	2,2	3,7	8,7	9	5	16,4
	Accounts .	5	...	...	...	2,5	3,9	6,2	7	1,3	15,1
TOTAL	Accounts . 1886-87	271,4	1,3	4,0	4	79,6	19,3	18,3	40,7	178,6	613,6
	Budget .	279,6	1,4	2,8	4	102,4	15,2	20,2	58,7	192,1	672,8
	Revised . 1887-88	280,5	1,4	2,7	4	110,9	13,9	20,2	31,5	194,0	655,5
	Accounts .	275,5	1,5	2,4	5	111,1	14,3	18,8	31,7	197,1	652,9

		Sterling.	Exchange.	Total.	
England—Investment of Cash Balances, &c.	Accounts . 1886-87	41,4	15,5	56,9	Total including England .
	Budget .	10,0	3,7	13,7	
	Revised . 1887-88	66,0	27,7	93,7	
	Accounts .	66,0	27,7	93,7	
					670,5
					686,5
					749,2
					746,6

a Included under "other items."

42. The Interest on loans to Native States, &c., shows a decline in India, the North-Western Provinces and Oudh and Madras, owing respectively to the re-payment of the Scindia loan, to the cancellation of the Government Promissory notes belonging to the Benares College, and to the liquidation of the Famine-loan to the Mysore Durbar and the debt due by the Ramnad estate. The increase in Bombay is caused by the recovery of arrears from certain talukdari estates. The credits under Interest on loans to municipalities, &c., includes in Bengal arrears on account of the Kidderpore Dock Loan, but the interest realised

Section B.—INTEREST—*continued.*

on the Hughli Bridge loan was small owing to the capital having been paid off. The differences in Bombay are ascribed to the dates on which the loans were taken thereby altering the dates from which interest is payable. The interest on *over-drawn Capital of Guaranteed Railways* is a fluctuating item and cannot be estimated with accuracy. The large receipts in England are explained by the cash balance being abnormally great, and the rate of interest being unusually high.

43. The balances under Loans to Municipalities, &c., have, in the last six years, stood as follows :—

DESCRIPTION OF LOANS.	31st March 1883.	31st March 1884.	31st March 1885.	31st March 1886.	31st March 1887.	31st March 1888.
Native States	1,214,7	1,146,2	1,071,1	992,9	101,6	66,0
Advances for Ceylon cable . . . . .	...	...	9,2	7,4	5,5	3,7
Presidency Corporations including Port Trusts, &c.	5,408,7	5,333,9	5,470,1	5,568,5	6,391,2	6,865,7
District Municipalities	383,9	405,9	381,9	375,4	369,6	356,3
Port Funds . . . . .	...	...	...	4,4	4,8	8,0
Landholders and others	654,1	607,3	572,9	458,4	370,9	300,7
Local Fund Committees	104,1	100,3	64,3	59,8	140,4	180,5
	<u>7,765,5</u>	<u>7,593,6</u>	<u>7,569,5</u>	<u>7,466,8</u>	<u>7,384,0</u>	<u>7,780,9</u>
Interest received	<u>343,2</u>	<u>*359,1</u>	<u>324,2</u>	<u>328,5</u>	<u>298,7</u>	<u>328,9</u>
Percentage reckoned on balance at end of year	4'419	4'729	4'282	4'4	4'045	4'227

* Excluding Bombay arrears 130,0.

SECTION B.—INTEREST.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
4,310,4	EXPENDITURE.	4,412,2	5,518,7	5,441,8

44. It is necessary in the first instance to ascertain the amount of Loans raised or discharged during the year, and the following figures supply these particulars for 1886-87 and 1887-88:—

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
INDIA—				
1,208,9	Debt incurred . . .	2,001,5	5,501,9	5,505,3
1,192,3	Debt discharged . . .	1,0	67,9	69,5
<u>+ 16,6</u>	NET IN INDIA . . .	<u>+ 2,000,5</u>	<u>+ 5,434,0</u>	<u>+ 5,435,8</u>
ENGLAND—				
Debt incurred—				
4,914,5	at 3½ per cent. . . .	...	...	...
6,000,0	at 3 per cent. . . .	...	...	...
<u>10,914,5</u>	TOTAL INCURRED . . .	<u>...</u>	<u>...</u>	<u>...</u>
Debt discharged—				
3	at 5 per cent. . . .	...	...	...
410,7	at 4 per cent. . . .	...	...	...
<u>411,0</u>	TOTAL DISCHARGED . . .	<u>...</u>	<u>...</u>	<u>...</u>
<u>+ 10,503,5</u>	NET IN ENGLAND . . .	<u>...</u>	<u>...</u>	<u>...</u>
<u>+ 10,520,1</u>	NET IN INDIA AND ENGLAND . . .	<u>+ 2,000,5</u>	<u>+ 5,434,0</u>	<u>+ 5,435,8*</u>

* The above amounts are exclusive of—88,0, comprising 80,6 charged to Railways on account of Sinking Funds of East Indian, Eastern Bengal and Sindh, Punjab and Delhi Railways and 7,4 to Discount Sinking Fund.

45. The 5,505,3 entered as debt incurred in India consists of 3,500,0 received from the Gwalior Durbar and 2,000,0 raised in the open market, the remaining 5,3 representing the value of Stock Notes sold. The loan from the Gwalior Durbar was entered under "Special Loans" in the Budget, but was subsequently classified as Permanent Debt in the Revised Estimate and the accounts. The sum of 69,5 shown as debt discharged is composed of three items amounting to 63,8, 2,9, and 2,8, respectively. The item of 63,8 includes 63,7 representing the nominal value of Government Promissory Notes which were purchased some years ago on account of certain Educational funds in the North-Western Provinces. This purchase was made out of Government money, and hence the notes have been cancelled and the money credited to Government. The item of 2,9 is the amount of debt appertaining to the Transfer Loan of 1854 discharged in England, but adjusted upon the Indian accounts. The item of 2,8 is also made up of debt discharged, 1,5 being on account of debentures of the Nagpur-Raipur Railway, 7 on account of Loans on which the interest ceased some time ago, and 6 chiefly on account of Stock Notes returned by Post Offices and Syndicates to whom they were issued for sale.

46. In *England*, no addition was made to debt during the year, but the India 4 per cent. stock was converted into 3½ per cents.

Section B.—INTEREST—continued.

13.—Interest on Ordinary Debt.—

A Statement analysing this charge may be given as follows :—

1886-87. Accounts.	Rate.	DEBT IN INDIA ON 31ST MARCH 1887.		1887-88.		
		Principal.	Interest.	Budget.	Revised.	Accounts.
1,044,9	4½	23,290,3	1,048,1	1,048,2	1,029,7	990,0
2,725,0	4	68,958,1	2,758,3	2,858,1	2,861,1	2,803,4
9	3½	52,8	1,9	1,9	1,8	1,2
7,6	Provincial	142,8	5,7	5,9	5,7	6,1
6,8	Stock Notes	156,4	6,3	6,2	6,3	6,0
3,785,2		TOTAL	3,820,3	3,920,3	3,904,6	3,806,7
7	Interest on Loans in course of discharge			5	8	7
5,5	Discount on new Loans and Miscellaneous			82,9	43,0	43,4
3,791,4		TOTAL INTEREST PAID IN INDIA		4,003,7	3,948,4	3,850,8
3,163,0	England			3,182,6	3,917,8	3,917,3
1,189,5	Exchange			1,182,1	1,645,5	1,646,1
4,352,5		TOTAL INTEREST PAID IN ENGLAND		4,364,7	5,563,3	5,563,4
8,143,9		GRAND TOTAL, INTEREST		8,368,4	9,511,7	9,414,2
	Divided into—					
3,949,0	Interest on ordinary Debt			4,025,1	5,121,3	5,054,8
4,194,9	Interest on debt for Railways and Irrigation Works			4,343,3	4,390,4	4,359,4

47. As compared with 1886-87, the *Indian* payments on account of the 4½ per cent. Debt were short by 54,9, from interest not having been fully claimed chiefly in connection with the Transfer Loan of 1879. On the other hand, the payments on account of the 4 per cent. Loans were naturally higher in consequence of the additions made to that debt. In the Budget of 1887-88 provision was taken for a full year's interest on the debt of 1,200,0 raised in 1886-87 plus 93,4 on account of interest connected with the additional debt of 5,500,0 mentioned above in paragraph 45. The accounts show that the full amount of interest payable during the year was not claimed, including London drafts for 20,0 which were not presented until after 31st March 1888.

48. The 43,4 under "Discount on new Loans and Miscellaneous" is made up of the following sums, and the discrepancy between them and the Budget is due to the Loan of 2,000,0 having been obtained on better terms than was expected. The charges, moreover, attending the Gwalior Loan were 1,0 less than the Budget provision, and the Budget also made no allowance for the share recoverable from the Calcutta and Bombay Port Trusts of the discount on the loan mentioned above.

Discount on the Loan of 2,000,0 raised during the year	51,5
Remittance charges on Gwalior Loan of 3,500,0	6,9
	58,4
Deduct—Discount charged to the Calcutta and Bombay Port Trusts to whom advances were made on the condition that they received the money at the rate at which it was raised	14,3
Recredit of interest paid on paper purchased on Government account	7
	15,0
	43,4

49. The amount entered above as Interest paid in *England* consists of two parts, namely, interest on debt excluding that charged to Railways and the interest that is charged to Railways. The sums pertaining to each division are given below, and in this place only the interest not charged to Railways is explained. The second portion of the account, Interest charged to Railways, is examined in paragraph 163 under the head Railway Expenses. As compared with 1886-87, the accounts of the present year include an additional charge of 663,0 owing to an extra quarterly dividend and other interest charges consequent on the conversion of 4 per cent. stock into 3½ per cent. stock, together with 82,7 as commission paid on the conversion and 45,0 as additional interest on the 3 per cent. stock created in May 1886. These three items make a total of 790,7, from which should be deducted the interest on the Transfer Loan of 1854 paid off in 1886-87. This being done, the net remaining difference is 768,2. As compared with the Budget, the accounts show the two sums of 663,0 and 82,7 mentioned above as an excess because the

Section B.—INTEREST—concluded.

Budget did not provide for the conversion. On the other hand, the Budget allowed a sum of 10,4 for interest on temporary loans, but it was not paid.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
2,597,0	Interest not charged to Railways	2,630,1	3,365,7	3,365,2
976,6	Exchange	976,9	1,413,6	1,414,1
566,0	Interest charged to Railways	552,5	552,1	552,1
212,9	Exchange	205,2	231,9	232,0
4,352,5	TOTAL AS ABOVE	4,364,7	5,563,3	5,563,4

14.—Interest on other Obligations.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
On Special Loans	{	Accounts . 1886-87 .	76,1	...	...	...	...	8	...	...	4,6	81,5
		Budget	75,1	...	...	...	...	8	...	...	4,6	80,5
		Revised	75,2	...	...	...	...	8	...	...	4,6	80,6
		Accounts	71,9	...	...	...	...	8	...	...	4,5	77,2
Treasury Notes and Service Funds .	{	Accounts . 1886-87 .	57,0	...	...	...	...	...	...	3	5,7	63,0
		Budget	61,6	...	...	...	...	...	...	3	4,9	66,8
		Revised	59,3	...	...	...	...	...	...	3	6,2	65,8
		Accounts	59,5	...	...	...	...	...	...	4	5,7	65,6
Savings Bank De- posits	{	Accounts . 1886-87 .	148,5	2	2	...	10,8	...	3,1	4,1	30,8	197,7
		Budget	178,0	2	3	...	11,4	...	3,5	3,7	30,8	227,9
		Revised	180,9	2	3	...	11,0	...	3,8	4,1	33,0	233,3
		Accounts	175,8	2	3	...	11,2	...	4,0	3,8	31,0	226,3
Miscellaneous	{	Accounts . 1886-87 .	11,5	2	...	...	7	...	2,3	1,8	2,4	18,9
		Budget	5,6	...	...	...	1,1	...	1	1,9	2,4	11,1
		Revised	12,4	3	...	...	5	...	1	1,8	2,2	17,3
		Accounts	12,1	3	...	...	3	1	...	1,8	2,9	17,5
Upper Burma	{	Accounts . 1886-87 .	...	...	...	...	...	...	...	...	...	...
		Budget . . . . .	...	...	1	...	...	...	...	...	...	1
		Revised . . . . .	...	...	...	...	...	...	...	...	...	...
		Accounts . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL	{	Accounts . 1886-87 .	293,1	4	2	...	11,5	8	5,4	6,2	43,5	361,1
		Budget	320,3	2	4	...	12,5	8	3,6	5,9	42,7	386,4
		Revised	327,8	5	3	...	11,5	8	3,9	6,2	46,0	397,0
		Accounts	319,3	5	3	...	11,5	9	4,0	6,0	44,1	386,6
England	{	Accounts . 1886-87 .	Ster- ling. 2	Ex- change. 1	TOTAL. 3	Total, including England						361,4
		Budget	5	2	7							387,1
		Revised	3	1	4							397,4
		Accounts	3	1	4							387,0

50. As explained in former reports, the interest on "*Special Loans*" is steadily declining in consequence of the commutation of pensions connected with the Oudh Loans. Particulars of the interest on *Treasury Notes and Service Funds* are given below; the 4,9 entered therein against "*Other Funds*" included an over-estimate for interest on Madras Non-transferable Treasury Notes which was corrected in the Revised. The charge for "*Savings Bank Deposits*" compares fairly with the Budget, but the Revised in some cases proved a little too high. Under *Miscellaneous* the India Budget omitted to provide for the interest on the balances of net traffic receipts of Guaranteed Railways, and the excess in Bombay represents arrears of interest paid in the year on the Administrator General's deposits.

Details of Interest on Treasury Notes and Service Funds.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
54,7	Bengal Uncovenanted Fund	57,0	57,0	57,3
5,7	Bombay " "	4,9	6,2	5,7
2,6	Other Funds	4,9	2,6	2,6
63,0		66,8	65,8	65,6

Section C.—POST OFFICE, TELEGRAPH, AND MINT.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
2,027,5	RECEIPTS . .	2,025,3	2,186,6	2,229,6
2,145,3	EXPENDITURE .	2,261,5	2,256,2	2,255,8
<u>-117,3</u>	NET .	<u>-236,2</u>	<u>-69,6</u>	<u>-26,2</u>
-196,0	POST OFFICE (NET)	-148,2	-176,4	-161,0
-21,7	TELEGRAPH (NET)	-172,3	-10,6	-22,7
<u>+99,9</u>	MINT (NET) .	<u>+84,3</u>	<u>+117,4</u>	<u>+157,5</u>

51. The Post Office has done better than last year, and has kept very near to the estimates. In the Telegraph Department the net result is very much what it was in 1886-87, but the revenue and expenditure are larger by 71,1 and 72,1 respectively. The improvement in revenue has occurred wholly in the Indian lines and has accrued partly from development of traffic and partly from a revised scale of the charges that are recoverable from the various railways. Of the increased expenditure, 56,2 has arisen in the Indian lines chiefly on account of Burma and a revision of salaries in the superior grades, 4,5 in the Indo-European line and 11,5 in Exchange. As compared with the budget, the expenditure was economised and the revenue enlarged chiefly by the increased recoveries from railways mentioned above. The Mint figures are also satisfactory, the seignorage on silver and the gain on copper coinage having exceeded expectations.

XIII.—Post Office.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
145,3	Parcel and other Postage collected in cash .	146,0	145,0	144,8
	SALE OF POSTAGE STAMPS—			
680,3	Ordinary 722,0	702,7	719,7	
174,9	Service 181,5	177,0	181,1	
<u>855,2</u>		<u>879,7</u>	<u>900,8</u>	
26,2	Deduct—Payments to English, Colonial and other Foreign Post Offices 26,5	26,0	28,2	
<u>829,0</u>		<u>877,0</u>	<u>853,7</u>	<u>872,6</u>
19,3	MAIL CART AND PARCEL VAN PASSENGER SERVICE	20,5	20,1	20,0
136,5	MONEY ORDER RECEIPTS	142,0	152,0	152,2
10,1	BULLOCK TRAIN COLLEC- TIONS	16,6	16,0	10,5
9,4	OTHER RECEIPTS	8,8	9,8	9,2
<u>1,149,6</u>	TOTAL	<u>1,210,9</u>	<u>1,196,6</u>	<u>1,209,3</u>
	DISTRICT POST COLLECTIONS—			
	Central Provinces . . . . .	...	..	6
1,3	Bengal	1,9	1,4	1,5
3,3	Punjab	3,3	2,6	2,6
1	Bombay	2	2	2
<u>4,7</u>	TOTAL	<u>5,4</u>	<u>4,2</u>	<u>4,9</u>
<u>1,154,3</u>	GRAND TOTAL	<u>1,216,3</u>	<u>1,200,8</u>	<u>1,214,2</u>

52. On the whole, the actuals are in advance of the previous year and extremely close to the budget. Under *Sale of Postage Stamps, Service*, the budget provided a sum of 1,5, on account of collections in Upper Burma, but the official correspondence in that province having been carried free, the expected revenue was not realised. The revised was accordingly reduced, but the accounts show that the deficiency in Upper Burma has been filled up by the Stamps used in the other parts of that province. The

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

Payments to English, Colonial, and other Foreign Post Offices have been high this year, as they include 2,0 on account of Statistical Account of open and closed Mail Transit Postage for the year 1887, not anticipated at the time the estimates were framed. The *Money Order* receipts indicate a more extended use of the Money Order system than was witnessed in the previous year or contemplated in the budget. The discrepancy between Estimates and Accounts under Bullock Train Collections is due to payments to the North-Western Railway on account of *Bullock Train* packages having been treated as distinct charges in the former; whereas in the accounts they have been deducted from the receipts. The decrease under the *District Post* in the Punjab is ascribed to the abolition of the Mail Cart Service between Jhang and Bhakkar.

XIV.—Telegraph.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
INDIAN TELEGRAPH—				
Message Revenue—				
302,8	Sale of stamps, deducting refunds, &c.	280,0	336,1	330,0
20,3	Receipts from other Administrations	25,0	25,0	20,7
156,9	Other receipts by cash, postage stamps and book transfer	120,0	160,0	167,9
4	Receipts of Provincial Telegraphs	3	5	5
480,4		425,3	521,6	519,1
Interest and Recoveries—				
46,7	Interest on Railway lines and rent of instruments and appliances	102,4	123,0	46,5
48,2	Recoveries from Railways of Maintenance Charges	13,0	12,2	83,1
11,7	Recoveries from Guaranteed Lines and Offices	2,6	3,7	11,5
5,7	Miscellaneous Receipts			4,1
112,3		118,0	138,9	145,2
592,7	TOTAL INDIAN	543,3	660,5	664,3
INDO-EUROPEAN TELEGRAPH—				
82,0	Persian Gulf Section	85,1	86,3	75,3
4,9	Persian Section	6	7,2	8,4
86,9	TOTAL INDO-EUROPEAN	85,7	93,5	83,7
679,6	TOTAL INDIA	629,0	754,0	748,0
9,6	England	7,0	11,1	11,2
3,6	Exchange	2,6	4,7	4,7
692,8	GRAND TOTAL	638,6	769,8	763,9

RESULTS.

		ACTUALS	
		More.	Less.
MESSAGE REVENUE, INTEREST, &c.—			
<i>Indian Telegraph—</i>			
Actuals with Actuals of previous year	71,6	...	
„ Budget Estimate	121,0	...	
„ Revised Estimate	3,8	...	
<i>Indo-European Telegraph (including England)—</i>			
Actuals with Actuals of previous year . . . . .	...	1,6	
„ Budget Estimate	2,2	...	
„ Revised Estimate . . . . .	...	9,7	
EXCHANGE—			
<i>Indo-European Telegraph—</i>			
Actuals with Actuals of previous year	1,1	...	
„ Budget Estimate	2,1	...	
„ Revised Estimate . . . . .	...	...

Indian Telegraphs.

53. Compared with the Actuals of 1886-87 a great improvement has taken place in the message revenue owing to the expansion of the Department, and the numerous connections of wire with post offices. There has also been a rise in interest and recoveries resulting from the extension of railway communication in India, and the modification of the terms on which railways are allowed to use the Government lines of telegraph. The principle formerly adopted, was to charge interest on the actual capital expenditure on

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

each line in proportion to the number of wires provided for the use of each administration, *plus* a maintenance rate proportionate to the total maintenance charges of the Telegraph Department for the year for which the bill was prepared. This procedure was altered by Public Works Department Resolution No. 53T., dated 23rd February 1887, the charges being now based on fixed rates, and the change, while simplifying the preparation of bills and equalising charges for identical services, has also increased the revenue.

54. The Actuals also exceed the Budget and Revised estimate of the year, the excesses in both cases being partly due to extensions and recovery of arrear charges from railways, but chiefly to the State traffic with and in Burma, which, instead of declining as was expected, proved to be greater than in the previous year.

Indo-European Telegraph.

55. The receipts in 1887-88 fell short of those in 1886-87, owing to the adjustment in the latter year of 3,3, recovered on account of the Persian Telegraph Department debt, and also to the total cessation of traffic to and from the United Kingdom during the months of February and March 1888.

56. The budget was framed low, as interruptions of the Turkish route had reduced the balance of earnings receivable in 1887-88, and it was also anticipated that the lower rates introduced for the Far East traffic would lead to a decrease of revenue.

57. During the year, however, the local messages, private and state, in the Persian Gulf section increased greatly, and the Perso-Afghan Boundary Commission with the flight of Ayub Khan having caused an abnormal accession of traffic, the Revised estimate was raised to 104,6. The lengthy interruption on the Indo-European Telegraph Company's line between Emden and Lowestoft in February and March 1888, however, reduced the receipts considerably, and the Actuals fell short of the Revised estimate by 9,7.

Exchange.

58. The Exchange, which on this side of the accounts relates to the Indo-European Telegraph only, has been steadily increasing, partly on account of larger receipts and partly on account of the fall in the rate of Exchange.

XV.—Mint.

1886-87, Accounts.		Budget.	1887-88. Revised.	Accounts.
93,1	Seignorage on Silver	109,8	152,8	149,8
...	Ditto on Gold	1	1	1
76,7	Gain on Copper coinage	52,5	50,0	90,3
Other Receipts—				
5,5	Calcutta	4,8	6,1	7,6
5,0	Bombay	3,2	7,0	3,7
180,3				
1	England . . . . .	...	...	...
180,4				
	TOTAL	170,4	216,0	251,5
	GRAND TOTAL	170,4	216,0	251,5

59. As explained in previous reports, these receipts are of a fluctuating character and depend on circumstances which it is difficult to forecast. The *seignorage on silver* was high in consequence of the large quantity of silver tendered at the Mint, as is shown in the following figures. Of this sum Gwalior rupees to the value of Government ₹3,18,37,783 were received from the Maharajah Sindhia in part of his loan of ₹3,50,00,000, and were recoined at the Calcutta Mint. The *gain on copper coinage* was higher than anticipated in the budget owing to the large demand for the coins, partly on account of opium payments and Hindu marriages as in the North-Western Provinces and Oudh, and partly for the requirements of railways in course of construction as in the Central Provinces. The excess in *other receipts*, Calcutta, is mainly due to the coinage of the Gwalior rupees received by the British Government when the loan was taken from that State. The importation of silver in recent years has been as follows :—

	Net Importation.	Silver Coinage.	Seignorage.
1880-81	3,892,6	4,249,7	76,1
1881-82	5,379,0	2,186,3	43,4
1882-83	7,480,6	6,427,4	108,9
1883-84	6,406,2	3,663,4	64,5
1884-85	7,245,6	5,794,2	115,6
1885-86	11,606,6	10,285,6	202,6
1886-87	7,045,1	4,616,5	93,1
1887-88	7,304,4	10,788,4	149,8

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

15.—Post Office.

1886-87, Accounts,		Budget.	1887-88 Revised.	Accounts.
47,0	Chief Office, Calcutta	47,5	48,5	48,8
PRESIDENCY AND DISTRICT OFFICES—				
91,1	Officers	91,6	92,5	92,1
522,8	Establishment	550,1	542,8	542,8
82,0	Other Charges	79,2	86,8	88,1
695,9		720,9	722,1	723,0
CONVEYANCE OF MAILS—				
95,3	Road Establishment	93,7	93,4	91,9
54,9	Payments to State Railways	48,2	48,6	51,7
11,5	Bullock Train Establish- ment	14,1	19,9	15,3
45,5	Mail Carts Establishment and Charges	50,0	45,6	44,2
18,4	Railway Charges	18,9	17,0	20,2
53,8	Subsidies	54,6	54,5	53,2
14,0	Other Charges	13,0	14,6	14,7
293,4		292,5	293,6	291,2
10,6	DISCOUNT ON SALE OF POSTAGE STAMPS	11,3	11,0	11,2
22,2	OTHER CHARGES	20,0	20,3	22,4
1,069,1	TOTAL	1,092,2	1,095,5	1,096,6
DISTRICT POST CHARGES—				
10,2	India	8,1	5,7	5,8
5,3	Central Provinces	5,2	5,4	5,5
11,8	Burma	12,5	12,1	12,0
3,5	Assam	3,9	3,5	3,4
34,4	Bengal	35,6	35,6	35,7
19,2	N.-W. Provinces and Oudh	19,6	18,5	18,0
14,3	Punjab	14,0	13,3	12,7
10,6	Madras	10,7	10,7	10,6
10,7	Bombay	10,7	11,7	11,7
120,0		120,3	116,5	115,4
1,189,1	TOTAL	1,212,5	1,212,0	1,212,0
ENGLAND—				
68,0	Payments to English Post Offices	66,0	66,5	65,0
49,1	Stores	44,8	49,8	49,9
117,1		110,8	116,3	114,9
44,1	Exchange	41,2	48,9	48,3
1,350,3	GRAND TOTAL	1,364,5	1,377,2	1,375,2

60. The increased cost of the *Chief Office, Calcutta*, is due mainly to additional establishment sanctioned for the Comptroller's Department in consequence of the expansion of the Money Order system and other causes of the same nature. The excess in *Presidency and District Offices* is the net result of numerous increases and savings. Under *Conveyance of Mails* the expenditure on *Road Establishment* was less than the previous year by 3,4, owing to a change of classification by which certain charges have been transferred from it to mail cart. The *Payments to State Railways* were less than in 1886-87 owing to economies in the carriage of mails, but the budget limit was exceeded in consequence of the haulage being greater than was anticipated. The *Bullock Train and Mail Cart Line* from Umballa to Simla have been amalgamated during the year, and hence the Actuals of 1887-88 cannot well be compared with the estimates or with the accounts of the previous year. In addition to this amalgamation certain transfers have been made from road establishment to mail cart establishment, as stated above, and certain recoveries from the railways have been deducted from the bullock train and mail cart charges instead of being distinctly credited, as was contemplated in the estimates. This change is explained in paragraph 52. Apart from these changes, there has been some saving of expenditure from a reduction of the rate allowed to certain railways. The rise in *Railway charges* is caused by the Bengal-North-Western Line having drawn certain arrears due to it. The difference under *Subsidies* is attributable to the Tigris and Euphrates Steam Navigation Company not having taken the full amount payable to it, counterbalanced by the payment of arrears for the conveyance of mails between Bombay and Goa.

61. As regards the *District Post charges*, India reports a saving in Beluchistan consequent on the extension of railway communication. In the North-Western Provinces and Oudh certain district lines were

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*concluded.*

average annual outlay, but during the year the expenditure on works in Upper Burma was so large, that the Revised estimate was framed with a view to the additional outlay. The outlay in India turned out even larger than the amount so provided, but in England there was a saving of 5,5 as some payments for stores were not made so soon as had been expected.

64. The *Revenue* outlay in 1887-88 also exceeded by 13,3 that of 1886-87, the increase being almost entirely due to revision of salaries in the superior grades, to additional establishment required for Upper Burma, and to annual increments in all grades. The Budget was framed to meet these increases, and special provision made for the outlay of 1886-87 which had to be postponed on account of the absence of many members of the Department in Upper Burma. During the year, however, fewer offices were opened than was at first anticipated, and less repairs were required, so that the Revised estimate was passed for a smaller sum corresponding with the expenditure of the previous year. The Revised has proved inadequate in consequence chiefly of more repairs having been carried out than were provided for, and of the payment of certain frontier allowances to officers. The saving in England occurred in the absentee allowances of officers on leave.

Indo-European Telegraph.

65. The *Capital* expenditure is affected by the quantity of stores issued on revenue account, or sold since the credits obtained in connection with them are deducted from the outlay. Accordingly the greater expenditure in 1887-88 as compared with the previous year is largely due to stores issued from stock being smaller than in 1886-87. On the other hand, the Actuals of 1887-88 fell short of both the Budget and Revised estimates of the year, as more line stores were issued than was anticipated, and large quantities of obsolete stores were sold at a nominal rate at the close of the year.

66. The *Revenue* outlay in 1887-88 compared with that in 1886-87 shows a decrease of 3,0, due to more repairs having been carried out in 1886-87. The Actuals fell short of both the Budget and Revised estimates of 1887-88; the decrease in both cases is chiefly under establishment, and is ascribed to economy in working, to absence on furlough, and to general over-estimate of requirements.

Exchange.

67. The Exchange was very much less in 1886-87 than in 1887-88, owing to the abnormally small expenditure on stores in that year. The necessity for a larger outlay on stores was anticipated, and provision was made in the Budget for 1887-88 accordingly. The fall in the rate of Exchange necessitated an increase in the Revised estimate, but owing to the outlay in England having been less than that provided for, the Exchange was only 2,8 over the Budget.

17.—Mint.

1886-87. Accounts.		Budget.	1887-88, Revised.	Accounts.
ESTABLISHMENTS—				
28,0	Calcutta	29,6	30,5	30,5
29,0	Bombay	29,0	31,0	29,3
LOSS OF WEIGHT IN COINAGE—				
3,3	Calcutta	8,6	14,3	13,8
2,6	Bombay	2,0	2,2	2,2
OTHER CHARGES—				
4,5	Calcutta	4,8	6,2	6,1
3,9	Bombay	5,0	6,8	5,4
35,8	TOTAL Calcutta	43,0	51,0	50,4
35,5	„ Bombay	36,0	40,0	36,9
6,7	„ England	5,2	5,3	4,7
2,5	„ Exchange	1,9	2,3	2,0
80,5	GRAND TOTAL	86,1	98,6	94,0

68. The establishment charges in Calcutta were high owing to extra work in the Operative Departments of the Mint: the small expenditure in 1886-87 was due in a large measure to the absence of officers on leave, their places being filled by officers in lower grades. The increase in *Loss of weight in coinage* is ascribed to the recoinage of uncurrent coin to a larger extent than was expected in the budget, but this was foreseen in the Revised estimate. The excess in *other charges*, Calcutta, is in the purchase of local stores. The Revised estimate under this head in Bombay included a grant of 2,0 for coal and coke, the major portion of which passed into the accounts of 1888-89.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1886-87. Accounts.	Budget.	1887-88. Revised.	Accounts.
1,461,6	1,425,3	1,419,5	1,495,7

69. The most important deficiency in this group is connected with *Jail manufactures* owing to a reduced demand for such articles and a diminution in the jail population. The increases occur chiefly in *Fees and Fines* levied under Law and Justice—Courts of Law, in rents from Cattle Pounds under *Police* in Bengal, and in fees and contributions for *Educational* purposes in Burma and the Punjab respectively.

XVIA.—Law and Justice—Courts of Law.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Sale-proceeds of Unclaimed and Escheated Pro- perty.	Accounts 1886-87.	5,0	2,2	1,3	5	3,0	1,6	1,4	1,4	3,4	19,8
	Budget .	8,6	1,8	1,3	6	4,0	2,3	1,4	1,5	1,9	23,4
	Revised .	1,8	1,2	1,5	1,2	3,0	1,6	1,6	1,5	3,0	16,4
	Accounts 1887-88.	1,5	1,3	1,5	1,3	2,8	2,2	1,8	1,5	2,8	16,7
Court-fees realised in cash.	Accounts 1886-87.	3	4	..	1	2,4	17,9	7	1,9	1,2	24,9
	Budget .	3	5	..	1	2,5	17,0	5	1,6	1,1	23,6
	Revised .	1	4	..	3	2,5	17,9	1,0	1,6	2,0	25,8
	Accounts 1887-88.	2	4	..	5	2,2	19,4	1,0	2,1	1,7	27,5
General Fees, Fines, and Forfeitures.	Accounts 1886-87.	3,1	9,7	22,5	7,0	66,4	25,7	33,4	35,5	25,7	229,0
	Budget .	3,1	10,0	23,8	6,6	67,0	27,2	32,0	34,0	24,8	228,5
	Revised .	4,2	9,9	27,4	7,3	66,5	27,3	36,7	39,7	25,0	244,0
	Accounts 1887-88.	4,1	9,9	28,5	6,6	68,8	27,7	38,4	40,9	25,4	250,3
Other Receipts	Accounts 1886-87.	..	5	3	1	3,8	6,2	1	1,3	1,6	13,9
	Budget .	3	5	2	2	2,3	4,4	3	1,5	2,7	12,4
	Revised .	1	5	3	2	4,5	2,2	2	1,2	2,0	11,2
	Accounts 1887-88.	..	5	3	2	3,6	2,1	6	1,3	2,1	10,7
Upper Burma Re- ceipts.	Accounts 1886-87.	..	..	11,2	..	..	..	..	..	..	11,2
	Budget .	..	..	10,0	..	..	..	..	..	..	10,0
	Revised .	..	..	13,4	..	..	..	..	..	..	13,4
	Accounts 1887-88.	..	..	17,8	..	..	..	..	..	..	17,8
TOTAL	Accounts 1886-87.	8,4	12,8	35,3	7,7	75,6	51,4	35,6	40,1	31,9	298,8
	Budget .	12,3	12,8	35,3	7,5	75,8	50,9	34,2	38,6	30,5	297,9
	Revised .	6,2	12,0	42,6	9,0	76,5	49,0	39,5	44,0	32,0	310,8
	Accounts 1887-88.	5,8	12,1	48,1	8,6	77,4	51,4	41,8	45,8	32,0	323,0

70. The fall in "Sale-proceeds of unclaimed and escheated property" in *India* is due to smaller transfers than were expected on account of unclaimed estates in the hands of the Administrator General, Bengal. The improvement in general fees, fines and forfeitures, *Burma*, and in *Upper Burma receipts* ensues from the country becoming more quiet. *Bengal* reports that the increase in that province on account of general fees, &c., consists entirely of the large commission realised by the Receiver, High Court. The rise in Court-fees in the North-Western Provinces and Oudh is traced to higher receipts on account of "Amin's fees." The general fees, fines and forfeitures have been large in the *Punjab* owing to an increase in crime, and in *Madras* to large receipts from Magisterial fines and Translation and Printing fees in the High Court, but also and chiefly to Magisterial fines which have fluctuated greatly in recent years.

XVIB.—Law and Justice—Jails.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Sale-proceeds of Jail Manufactures.	Accounts 1886-87.	1,5	36,5	18,2	1,3	73,9	30,0	19,1	14,3	10,3	205,1
	Budget .	1,8	34,9	19,0	1,2	79,0	34,0	21,7	18,1	10,5	220,2
	Revised .	1,5	29,3	17,9	1,2	69,4	27,0	19,5	15,8	10,0	191,6
	Accounts 1887-88.	1,5	29,7	20,2	1,2	70,6	26,3	18,1	13,9	9,6	191,1
Other Receipts	Accounts 1886-87.	5	1	1,3	6,0	6	19,9	9,1	1,2	9,9	48,6
	Budget .	3	1	2,0	6,0	5	10,1	2,8	1,2	11,9	34,9
	Revised .	4	2	1,6	5,3	6	3,0	5,2	1,2	8,4	25,9
	Accounts 1887-88.	2,2	2	1,5	5,5	4	5,8	5,9	1,0	8,9	31,4

Section D.—Receipts by Civil Departments—continued.

XVIB.—Law and Justice—Jails—continued.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Convict Receipts at Port Blair and Nicobars.	Accounts . 1886-87.	34,7	...	...	...	...	...	...	...	...	34,7
	Budget .	38,4	...	...	...	...	...	...	...	...	38,4
	Revised . 1887-88.	17,1	...	...	...	...	...	...	...	...	17,1
	Accounts .	26,0	...	...	...	...	...	...	...	...	26,0
Upper Burma	Revised . 1887-88.	...	...	2	...	...	...	...	...	...	2
	Accounts .	...	...	4	...	...	...	...	...	...	4
TOTAL	Accounts . 1886-87.	36,7	36,6	19,5	7,3	74,5	49,9	28,2	15,5	20,2	288,4
	Budget .	40,5	35,0	21,0	7,2	79,5	44,1	24,5	19,3	22,4	293,5
	Revised . 1887-88.	19,0	29,5	19,7	6,5	70,0	30,0	24,7	17,0	18,4	234,8
	Accounts .	29,7	29,9	22,1	6,7	71,0	32,1	24,0	14,9	18,5	248,9

71. The *India* receipts on account of Port Blair and the Nicobars have been affected by a reduction in the rate at which Native States now pay for the maintenance of their convicts in those places, and also by a change of system whereby the value of supplies issued to the Military Department is deducted from the corresponding charge instead of being entered as a credit under this head. Another change has been made during the year whereby the Forest Revenue of Port Blair is now classified under IX—Forests. The deficiency in the *Central Provinces* is counterbalanced by diminished expenditure for purchase of raw materials, the School of Industry having held large stocks awaiting manufacture. The improvement in *Burma* is attributed to the presence of a larger number of prisoners in the jails than was expected when the budget was framed. The fall in *Bengal*, the *North-Western Provinces and Oudh* and the *Punjab* is due to smaller indents for manufactured articles and convict labour from other Government Departments, and also in the *North-Western Provinces* to the Central Prison at Bareilly not having been completed, and in the *Punjab* to sickness among the prisoners. *Madras* still reports a steady decline in its Jail revenue, and in *Bombay* it is said that the decrease is due "primarily to the large number of releases on the occasion of the Jubilee, which, setting free the most skilled of the workmen and materially reducing the jail population, seriously affected the Factory operations."

XVII.—Police.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Police supplied to Railways.	Accounts . 1886-87.	6,3	...	...	...	...	...	...	1	...	6,4
	Budget .	6,4	2,5	...	...	...	...	...	1	...	9,0
	Revised . 1887-88.	6,3	...	...	...	...	...	...	1	...	6,4
	Accounts .	6,3	...	...	...	...	...	1	1	...	6,5
Police supplied to Municipal, Can- tonment and Town Funds.	Accounts . 1886-87.	...	1,9	...	...	...	5,8	51,4	2,0	2,8	63,9
	Budget .	...	1,1	...	...	...	6,1	53,7	2,0	3,6	66,5
	Revised . 1887-88.	...	7	...	...	...	6,1	54,3	2,7	5,0	68,8
	Accounts .	...	7	...	...	...	6,3	54,3	1,6	5,5	68,4
Police supplied to Public Depart- ments, private Companies and persons.	Accounts . 1886-87.	1	6	12,6	4	1,4	2,5	1,8	2,0	7,6	29,0
	Budget .	2	7	11,5	3	1,5	2,4	1,9	3,4	8,5	30,4
	Revised . 1887-88.	...	7	17,2	1	1,2	2,4	4,7	1,9	8,0	36,2
	Accounts .	...	1,0	16,3	1	1,1	2,4	4,3	1,9	7,8	34,9
Presidency Police	Accounts . 1886-87.	...	...	...	...	...	...	...	...	9,0	9,0
	Budget .	...	...	...	...	...	...	...	...	7,1	7,1
	Revised . 1887-88.	...	...	...	...	...	...	...	...	11,0	11,0
	Accounts .	...	...	...	...	...	...	...	...	11,0	11,0
Fees, Fines and Forfeitures (chiefly Cattle Pound fees).	Accounts . 1886-87.	6	13,8	3,2	7,0	49,4	22,7	10,6	25,7	22,3	155,3
	Budget .	5	14,0	3,4	8,0	49,2	22,7	10,0	25,0	22,8	155,6
	Revised . 1887-88.	5	14,0	3,4	7,1	45,7	23,3	10,9	28,0	22,7	155,6
	Accounts .	6	14,3	4,2	6,9	54,8	24,3	10,4	28,6	24,8	168,9
Other Receipts	Accounts . 1886-87.	2	1,1	7	3,1	20,0	4,3	8	5,7	11,2	47,1
	Budget .	3	8	8	3,8	25,1	2,9	5	5,3	10,8	50,3
	Revised . 1887-88.	5	9	1,4	3,6	20,1	2,9	9	4,4	8,0	42,7
	Accounts .	5	6	1,4	4,0	21,8	2,4	8	4,0	6,3	41,8
Upper Burma Re- ceipts.	Accounts . 1886-87.	...	...	5,2	...	...	...	...	...	...	5,2
	Budget .	...	...	5,0	...	...	...	...	...	...	5,0
	Revised . 1887-88.	...	...	9,8	...	...	...	...	...	...	9,8
	Accounts .	...	...	18,8	...	...	...	...	...	...	18,8
TOTAL	Accounts . 1886-87.	7,2	17,4	21,7	10,5	70,8	35,3	64,6	35,5	5,29	315,9
	Budget .	7,4	19,1	20,7	12,1	75,8	34,1	66,1	35,8	52,8	323,9
	Revised . 1887-88.	7,3	16,3	31,8	10,8	67,0	34,7	70,8	37,1	54,7	330,5
	Accounts .	7,4	16,6	40,7	11,0	77,7	35,4	69,9	36,2	55,4	350,3

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

72. The budget for Police supplied to Railways in the *Central Provinces* related to the contribution payable by the Great Indian Peninsula Railway, which is now deducted from expenditure, as mentioned in last year's report. The increase in *Burma* is due to larger employment of Punitive Police and larger Cattle Pound fees. The *Upper Burma* receipts were high, owing, it is explained, to fees, fines, and forfeitures, which it was expected in the budget would be credited to new Municipalities, but many of them were not established till the end of the year. The improvement in *Bengal* and in the *North-Western Provinces and Oudh* under fees, fines, &c., results from the high rents obtained for pounds farmed out, and under other receipts in *Bengal* as compared with 1886-87 from the sale of provisions to the Chittagong Frontier Police, including the recovery of arrears on account of the previous year. The *Punjab* credits have been enlarged by additions made to the Municipal Police Force and the Punitive Police located in certain towns, after the budget had been passed. In *Madras* there was a misclassification in the budget, certain sums having been entered under Police supplied to Public Departments, which should have been taken under Police supplied to Municipal and Cantonment Funds. Allowing for this misclassification, the first-named head is short owing to the abolition of the Abkari distillery guards and the other to certain Mopila fines not having been recovered in full. The increase in fees, fines, &c., occurs almost entirely in Pound Fund receipts, which were formerly classified under "Other Receipts." As regards *Bombay*, the head Police supplied to Municipalities, &c., has increased in consequence of the recovery from Cantonment Funds of the full cost of the Cantonment Police force, the former practice being to recover only a moiety, and in a few cases no contribution at all. The head Presidency Police presents a large increase, consisting (1) of a moiety of the cost of the Harbour Police; (2) of the sale-proceeds of the hulk *Elphinstone*; (3) of recoveries from the public in connection with private watchmen; and (4) by the pension contributions on account of Police lent to private Companies. The first was not anticipated in the budget, and the others were estimated for under "Other Receipts." The excess under fees, fines, and forfeitures is attributed to the gross receipts of the Municipal Cattle Pounds in *Sindh* having been credited to this head for the first time, whereas previously they went direct to the Municipalities. The head "Other Receipts" in 1886-87 and in the budget included clothing recoveries which are now deducted from the expenditure.

XVIII.—Marine.

		India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
Pilotage Receipts	Accounts . 1886-87 .	...	...	..	84,7	4	6	85,7
	Budget .	...	...	...	82,0	5	4	82,9
	Revised .	...	...	...	87,7	1,4	6	89,7
	Accounts .	...	...	...	86,4	1,4	6	88,4
Dockyard Services, &c.	Accounts . 1886-87 .	61,3	...	...	...	...	...	61,3
	Budget .	45,0	...	...	...	...	...	45,0
	Revised .	55,0	...	...	...	...	...	55,0
	Accounts .	55,7	...	...	...	...	...	55,7
Sale-proceeds of Vessels and Stores	Accounts . 1886-87 .	9,2	1	...	1	...	...	9,4
	Budget .	4,4	1	...	2	...	...	4,7
	Revised .	8,5	1	...	1	...	...	8,7
	Accounts .	8,0	1	...	1	...	...	8,2
Registration and other Fees	Accounts . 1886-87 .	...	1	...	2,5	...	4,9	7,5
	Budget .	...	1	...	2,7	...	4,9	7,7
	Revised .	...	1	...	2,6	...	4,7	7,4
	Accounts .	...	1	...	2,6	...	4,6	7,3
Coast Light Dues	Accounts . 1886-87 .	...	19,0	...	...	...	...	19,0
	Budget .	...	19,0	...	...	...	...	19,0
	Revised .	...	20,4	...	...	...	...	20,4
	Accounts .	...	20,8	...	...	...	...	20,8
Other Receipts	Accounts . 1886-87 .	12,6	1,8	2	2,4	...	1	17,1
	Budget .	8,3	3,3	3	2,0	...	1	14,0
	Revised .	10,3	1,9	2	2,1	...	8	15,3
	Accounts .	9,5	2,0	3	1,9	...	9	14,6
TOTAL	Accounts . 1886-87 .	83,1	21,0	2	89,7	4	5,6	200,0
	Budget .	57,7	22,5	3	86,9	5	5,4	173,3
	Revised .	73,8	22,5	2	92,5	1,4	6,1	196,5
	Accounts .	73,2	23,0	3	91,0	1,4	6,1	195,0

73. The increase in *Pilotage receipts* is ascribed in *Bengal* to the development of trade, in *Madras* to the transfer to this head of the receipts of the Harbour Master's Department at *Madras* now provincialized and the rise in *Dockyard Services, &c.*, to the large amount of work done for other Departments owing apparently to reduction of Departmental charges on the cost of labour and material employed, and also to unusual supplies to Royal Navy Vessels. The Budget for *Sale-proceeds of Vessels and Stores* was framed on the supposition that only the *Amberwitch* would be disposed of, but subsequently the hulks

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

Semiramis and *Koel*, the troop-flat *Gogra*, the water-boat *Carnac*, and the Survey Cutter *Greenwich* were also sold. This excess was partly counterbalanced by diminished sales of Stores owing to the clearance last year of obsolete and surplus stock from the Kidderpore Dockyard.

XIX.—Education.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Fees and Fines.	Accounts	1886-87	1,0	3,0	5	3,8	48,6	10,8	3,4	20,8	38,9	130,8
	Budget		9	3,2	6	3,7	49,8	11,7	2,8	22,2	38,4	133,3
	Revised	1887-88	9	3,1	5	3,8	49,8	11,7	4,9	21,0	39,7	135,4
	Accounts		1,0	3,1	6	3,8	51,9	11,9	5,1	21,1	39,2	137,7
Contributions	Accounts	1886-87	8	7,8	...	1	2,3	1,4	...	2	7,4	20,0
	Budget		1,6	8,1	...	1	2,2	1,9	...	2	6,3	20,4
	Revised	1887-88	1,2	8,1	8	1	2,2	1,8	3	1,1	6,6	22,2
	Accounts		1,1	8,1	1,2	1	2,9	1,3	4	1,6	7,9	24,6
Other Receipts	Accounts	1886-87	2	3,9	1,4	2	2,1	15,5	6,5	7,3	20,5	57,6
	Budget		1	4,2	9	2	2,8	3,4	4,2	8,4	20,8	45,0
	Revised	1887-88	1	3,8	1,0	2	12,0	3,5	5,3	7,6	22,2	55,7
	Accounts		1	4,0	7	3	17,7	4,3	6,1	7,8	21,9	62,9
TOTAL	Accounts	1886-87	2,0	14,7	1,9	4,1	53,0	27,7	9,9	28,3	66,8	208,4
	Budget		2,6	15,5	1,5	4,0	54,8	17,0	7,0	30,8	65,5	198,7
	Revised	1887-88	2,2	15,0	2,3	4,1	64,0	17,0	10,5	29,7	68,5	213,3
	Accounts		2,2	15,2	2,5	4,2	72,5	17,5	11,6	30,5	69,0	225,2

74. In *India* the decrease in contributions consists of the Educational Plough Tax in Coorg, which though entered under this head in the estimates has been credited to "VI—Provincial Rates" in the accounts. The Municipalities in *Burma* were for the first time required to contribute for educational purposes after the budget was framed. The increase in other receipts, *Bengal*, is due to recoveries from District Boards by transfer debit to the heads concerned of charges paid on their account in 1886-87; deducting these the actuals compare well with the budget. In 1886-87 the head "Other Receipts" in the *North-Western Provinces and Oudh* contained special items as stated in last year's report. The *Punjab* excess in fees and fines arises from an enhanced scale of fees introduced during the year, and from large proceeds from the sale of Government books. The *Bombay* improvement occurs principally in the "local" figures and is produced very much in the same way as the improvement in the *Punjab*.

XX.—Medical.

	RECEIPTS.		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Medical College and School Fees.	Accounts	1886-87	...	...	...	...	2,7	...	...	1,8	2,3	6,8
	Budget		...	...	...	...	2,1	...	...	1,5	2,8	6,4
	Revised	1887-88	...	...	...	...	2,1	...	1	1,6	2,4	6,2
	Accounts		...	...	...	...	2,4	...	...	1,6	2,9	6,9
Hospital Receipts	Accounts	1886-87	...	...	2	...	7,3	...	5	1,0	1,9	10,9
	Budget		...	...	2	...	6,2	...	2	9	1,6	9,1
	Revised	1887-88	...	...	1	...	6,2	1	6	9	1,9	9,8
	Accounts		...	...	...	...	5,7	1	5	8	1,8	8,9
Lunatic Asylum Re- ceipts.	Accounts	1886-87	...	2	7	1	2,4	4	2,8	3,6	1,1	11,3
	Budget		...	2	7	1	2,9	4	2,9	2,3	1,2	10,7
	Revised	1887-88	...	2	1,1	1	2,4	4	2,9	1,5	1,3	9,9
	Accounts		...	2	1,2	...	2,5	4	1,1	1,4	1,2	8,0
Contributions	Accounts	1886-87	3	5	1	...	3,0	8,8	8	8,2	7,7	29,4
	Budget		4	5	1	...	3,0	8,5	9	8,5	2,5	24,4
	Revised	1887-88	4	6	1	...	3,0	10,3	9	8,1	3,0	26,4
	Accounts		4	6	1	...	3,3	10,0	9	8,9	3,0	27,2
Other Receipts	Accounts	1886-87	...	1	1	1	3	7	3	7	5	2,8
	Budget		...	1	...	...	4	7	3	8	6	2,9
	Revised	1887-88	...	2	...	...	3	9	7	1,0	5	3,6
	Accounts		1	1	1	1	6	1,1	1,1	1,1	7	5,0
TOTAL	Accounts	1886-87	3	8	1,1	2	15,7	9,9	4,4	15,3	13,5	61,2
	Budget		4	8	1,0	1	14,6	9,6	4,3	14,0	8,7	53,5
	Revised	1887-88	4	1,0	1,3	1	14,0	11,7	5,2	13,1	9,1	55,9
	Accounts		5	9	1,4	1	14,5	11,6	3,6	13,8	9,6	56,0

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XX.—Medical—continued.

		Sterling.	Exchange.	TOTAL.			
England	Accounts . 1886-87 .	2,5	9	3,4	Total in- cluding England	Accounts . 1886-87.	64,6
	Budget	2,2	8	3,0		Budget	50,5
	Revised	2,5	1,0	3,5		Revised	59,4
	Accounts	2,8	1,1	3,9		Accounts	59,9

75. In 1886-87 the *Hospital Receipts* in Bengal were high owing to large recoveries from the Hospital Port Dues Fund on account of seamen treated in the Calcutta General Hospital. Under *Contributions* the North-Western Provinces and Oudh Budget was too low and had to be raised in the Revised. The fall in *Lunatic Asylum Receipts*, Punjab, is attributable to certain payments by District Funds, which were formerly credited to this head, having this year been adjusted under Contribution from Local to Provincial, and a similar change was made in Madras. The increase under *Other Receipts* in that province occurs chiefly in the "Local Section" for which the budget was insufficient. The *Bombay* credits under *Contributions* are small as compared with 1886-87, but in that year there were special recoveries, as explained in last year's report. The rise in the *English* figures is due to an increase in the number of patients in the Royal Indian Lunatic Asylum, portions of whose pensions are appropriated to their maintenance.

XXI.—Scientific and other Minor Departments.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.			
Receipts on Account of Experimental Cultivation.	Accounts . 1886-87 .	...	2	8	...	...	2,5	6	3	8	5,2
	Budget . . . .	...	2	3	...	...	2,0	6	...	1,1	4,2
	Revised . . . .	...	2	1	...	...	1,5	5	3	1,3	3,9
	Accounts . . . .	...	2	1	...	...	1,5	6	3	1,4	4,1
Botanical and other Public Garden Receipts.	Accounts . 1886-87 .	1	1,0	...	...	3	3,2	2,2	3	1,2	8,3	
	Budget . . . .	...	1,1	...	...	3	2,4	1,4	3	9	6,4
	Revised . . . .	...	1,1	...	...	4	2,9	3,3	3	9	8,9
	Accounts	1	1,1	...	...	4	3,0	3,5	3	1,1	9,5	
Cinchona Planta- tions.	Accounts . 1886-87 .	...	...	...	...	9,9	...	...	6,9	...	16,8
	Budget . . . .	...	...	...	...	11,0	...	...	8,0	...	19,0
	Revised . . . .	...	...	...	...	10,4	...	...	3	...	10,7
	Accounts . . . .	...	...	...	...	13,6	...	...	4	...	14,0
Receipts on account of Public Exhibi- tions and Fairs.	Accounts . 1886-87 .	1	1	...	...	1	4,4	6,7	...	1,5	12,9	
	Budget . . . .	...	1	...	...	1	3,9	4,7	...	1	8,9
	Revised	1	1	...	...	1	5,6	2,9	...	4	9,2	
	Accounts	1	2	...	...	1	5,2	3,8	...	4	9,8	
Government Bull and Stallion Re- ceipts.	Accounts . 1886-87 .	1,1	...	...	...	...	...	...	...	...	1,1
	Budget	1	...	...	...	...	...	...	...	...	1
	Revised	2	...	...	...	...	...	...	...	...	2
	Accounts	9	...	...	...	...	...	...	...	...	9
Labour and Emi- gration.	Accounts . 1886-87 .	...	...	...	4,7	4,3	2	...	4	...	9,6
	Budget . . . .	...	...	...	4,5	3,8	1	...	1,0	...	9,4
	Revised . . . .	...	...	...	5,2	3,9	1	...	3	...	9,5
	Accounts . . . .	...	...	...	4,7	4,0	...	...	2	...	8,9
Sale of Instruments and Stores by the Mathematical In- strument Fac- tory.	Accounts . 1886-87 .	20,6	...	...	...	...	...	...	...	...	20,6
	Budget	21,8	...	...	...	...	...	...	...	...	21,8
	Revised	17,0	...	...	...	...	...	...	...	...	17,0
	Accounts	27,7	...	...	...	...	...	...	...	...	27,7
Other Miscellaneous Receipts.	Accounts . 1886-87 .	2,0	1	3	...	2	2	3	6,8	3	10,2			
	Budget	1,2	1	...	...	2	5	5	7,1	3	9,9	
	Revised	1,4	1	1	...	2	4	3,1	7,6	9	13,8			
	Accounts	1,1	4	1	...	1	5	2,9	7,8	4,7	17,6			
TOTAL	Accounts . 1886-87 .	23,9	1,4	1,1	4,7	14,8	10,5	9,8	14,7	3,8	84,7			
	Budget	23,1	1,5	3	4,5	15,4	8,9	7,2	16,4	2,4	79,7			
	Revised	18,7	1,5	2	5,2	15,0	10,5	9,8	8,8	3,5	73,2			
	Accounts	29,9	1,9	2	4,7	18,2	10,2	10,8	9,0	7,6	92,5			
England	Accounts . 1886-87 .	Ster- ling. 6	Ex- change. 2	Total. 8	Total including Eng- land	Accounts . 1886-87 .	85,5	Budget	1887-88 .	81,5	Revised	74,2	Accounts	93,4
	Budget	1,3	5	1,8										
	Revised	7	3	1,0										
	Accounts	6	3	9										

76. Under orders of the Chief Commissioner the expenditure on *experimental cultivation* in Burma

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

has been considerably reduced since 1886-87. The increase in *Botanical and other Garden receipts*, Punjab, is in the local section for which no Budget was proposed by district boards. The rise under *Cinchona Plantations* in Bengal comes from large issues of the febrifuge to Madras. The decline in that Presidency is attributed to no sales having taken place during the year. The *receipts on account of Public Exhibitions and Fairs* were good in the North-Western Provinces where the proceeds of the Mágh Méla Fair at Allahabad were greater than was anticipated, but Punjab obtained less than was expected owing to the Amritsar Cattle Fair having been transferred to the Municipal Committee. The *Sale of Instruments and Stores* depends on the demand for these articles and it is not regular, but during the last three years there has been a steady rise, the amounts being 10,3, 20,6, and 27,7 respectively. As regards *Miscellaneous receipts* the Punjab Budget made no provision for local items, while in Madras the actuals were increased in consequence of additional examinations held during the year.

77. The failure in the English Budget is caused by the receipts anticipated for sales of the "Imperial Gazetteer of India" not having been realised till after March 1888.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
12,698,5	EXPENDITURE	13,179,7	12,897,3	12,906,4

78. As compared with 1886-87 there was an excess expenditure under *Police* on account of the military police in Burma. On the other hand, the *Marine* and *Political* charges were less owing respectively to smaller requirements on account of Burma and the withdrawal of the Afghan Delimitation Commission. As compared with the Budget, the principal difference is in *Marine*, which shows a large saving, as 177,0 was provided for torpedo boats, but no payments were made during the year. The grant for *Administration* was exceeded by 59,6, of which 17,7 is debitable to Burma, and the rest chiefly to expenditure in England and exchange. The head *Political* shows an increase of 54,1 chiefly in connection with the delimitation of the Perso-Afghan frontier and the deportation of Sirdar Ayub Khan.

18.—Administration.

		India.	Central Provin- ces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Salaries of Governor General, Govern- ors, Lieutenant- Governors, and Chief Commis- sioners, including Commissioner in Sind and his Es- tablishment.	Accounts . 1886-87 .	25,1	4,7	5,4	4,4	9,6	9,6	9,6	12,3	23,5	104,2
	Budget .	25,1	4,8	4,8	4,8	9,6	9,6	9,6	12,0	23,5	103,8
	Revised . } 1887-88 .	25,1	4,9	6,0	4,8	9,6	9,6	9,8	12,0	22,8	104,6
	Accounts .	25,1	4,9	6,0	4,8	11,0	9,7	9,8	12,0	23,0	106,3
Staff and household	Accounts . 1886-87 .	39,0	7	6	...	2,8	3,7	2,8	14,0	18,2	81,8
	Budget .	26,3	6	6	...	2,8	4,1	2,6	13,8	17,7	68,5
	Revised . } 1887-88 .	31,7	6	2,0	...	2,4	4,1	2,7	14,4	17,8	75,7
	Accounts .	28,1	6	1,5	6	2,5	4,2	2,8	14,4	18,0	72,7
Durbar Fund	Accounts . 1886-87 .	16,5	...	...	...	...	...	...	...	...	16,5
	Budget .	16,0	...	...	...	...	...	...	...	...	16,0
	Revised . } 1887-88 .	16,5	...	...	...	...	...	...	...	...	16,5
	Accounts .	16,5	...	...	...	...	...	...	...	...	16,5
Executive Council	Accounts . 1886-87 .	40,4	...	...	...	...	...	...	12,9	11,9	65,2
	Budget .	39,2	...	...	...	...	...	...	12,7	12,3	64,2
	Revised . } 1887-88 .	41,8	...	...	...	...	...	...	12,7	12,0	66,5
	Accounts .	40,8	...	...	...	...	...	...	12,7	12,5	66,0
Legislative Council	Accounts . 1886-87 .	17,2	2	...	...	2,2	...	...	1,5	1	21,2
	Budget .	19,4	...	...	...	2,2	...	...	1,4	...	23,0
	Revised . } 1887-88 .	20,2	...	...	...	2,3	3	...	1,3	...	24,1
	Accounts .	18,9	...	...	...	2,3	3	...	1,3	...	22,8
Military Secretary to the Viceroy	Accounts . 1886-87 .	42,9	...	...	...	...	...	3,1	7,1	8,1	61,2
	Budget .	39,9	...	...	...	...	...	9	6,2	8,7	55,7
	Revised . } 1887-88 .	40,7	...	...	...	...	...	7	6,4	8,0	55,8
	Accounts .	40,5	...	...	...	...	...	7	6,4	7,8	55,4
Secretariat	Accounts . 1886-87 .	142,4	8,4	12,1	8,2	49,7	31,5	21,4	20,6	34,7	338,0
	Budget .	135,6	8,2	12,6	8,2	46,2	32,0	21,3	28,2	34,6	326,9
	Revised . } 1887-88 .	142,3	8,3	20,5	8,1	46,2	31,9	20,8	28,1	35,6	341,8
	Accounts .	143,4	8,1	20,7	7,9	46,3	31,7	19,9	27,9	35,4	341,3
Tour Charges	Accounts . 1886-87 .	10,8	1,1	4	4	3,0	5,9	5,8	...	3	27,7
	Budget .	17,9	1,4	3	6	3,2	5,7	6,2	2	1,5	37,0
	Revised . } 1887-88 .	15,9	1,2	4	6	2,8	5,6	6,0	4	8	33,7
	Accounts .	14,5	1,3	4	7	3,4	3,7	6,0	2	1,0	31,2
Board of Revenue and Financial Com- missioner	Accounts . 1886-87 .	...	...	...	...	28,5	21,3	18,4	25,7	...	93,9
	Budget .	...	...	...	...	27,8	22,3	18,6	24,9	...	93,6
	Revised . } 1887-88 .	...	...	...	...	26,8	22,0	18,5	18,3	...	85,6
	Accounts .	...	...	...	...	26,0	22,0	18,5	18,0	...	84,5
Commissioners	Accounts . 1886-87 .	6	20,1	21,3	5,3	55,3	58,2	33,4	...	23,0	217,2
	Budget .	5	19,6	20,7	5,5	52,7	55,5	33,5	...	22,0	210,0
	Revised . } 1887-88 .	2	21,2	21,9	5,4	54,5	55,3	34,2	...	22,6	215,3
	Accounts .	2	20,9	22,1	5,7	54,5	55,7	35,0	...	22,8	216,9
Account Offices	Accounts . 1886-87 .	62,2	7,3	9,5	4,9	33,1	23,1	16,2	23,6	26,7	206,6
	Budget .	66,0	7,5	9,7	4,6	33,7	24,3	16,6	23,7	27,5	213,6
	Revised . } 1887-88 .	61,9	7,4	12,1	5,0	33,6	23,5	16,9	24,1	27,0	211,5
	Accounts .	61,3	7,3	12,8	5,1	34,0	22,7	16,9	24,2	26,8	211,1

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*contd.*18.—Administration—*continued.*

			India.	Central Provin- ces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab	Madras.	Bombay.	TOTAL.
Paper Office	Currency	Accounts . 1886-87 .	10.2	...	1.4	...	...	1.6	1.1	2.7	8.1	25.1
		Budget .	9.8	1	1.5	...	...	2.0	1.2	2.6	8.7	25.9
		Revised .	10.7	1	1.6	...	...	4.0	1.2	2.8	8.6	29.0
		Accounts .	10.9	1	1.6	...	...	1.5	1.2	2.6	8.2	26.1
Allowance to Pre- sidency Banks .		Accounts . 1886-87 .	19.7	...	...	...	1.5	...	...	4.7	11.2	37.1
		Budget .	19.8	...	...	...	1.4	...	...	3.1	9.2	33.5
		Revised .	17.2	...	...	...	1.4	...	...	4.3	11.7	34.6
		Accounts .	17.2	...	...	...	1.4	...	...	4.3	11.8	34.7
General Establish- ment of Local Fund Offices .		Accounts . 1886-87 .	...	3.2	8	...	14.8	6.0	15.1	14.7	10.1	64.7
		Budget .	2.8	3.5	1.0	...	13.0	4.7	10.8	21.5	10.3	67.6
		Revised .	...	3.3	9	...	12.5	6.0	13.2	19.5	10.6	66.0
		Accounts .	...	3.4	9	...	17.9	5.7	11.8	19.8	10.5	70.0
Upper Charges	Burma	Accounts . 1886-87 .	...	...	26.3	...	...	...	...	...	...	26.3
		Budget .	...	...	26.9	...	...	...	...	...	...	26.9
		Revised .	...	...	29.2	...	...	...	...	...	...	29.2
		Accounts .	...	...	29.8	...	...	...	...	...	...	29.8
Other Charges, Re- serve Treasuries, Press Commission and Rents, Rates, and Taxes .		Accounts . 1886-87 .	5.3	...	...	...	...	...	...	3	...	5.6
		Budget .	5.7	...	...	...	...	...	...	1	...	5.8
		Revised .	3.8	...	...	...	...	...	...	2	...	4.0
		Accounts .	4.0	...	...	...	...	...	...	2	...	4.2
TOTAL INDIA		Accounts . 1886-87 .	432.3	45.7	77.8	23.2	200.5	160.9	126.9	140.1	175.9	1,392.3
		Budget .	424.0	45.7	78.1	23.7	192.6	160.2	121.3	150.4	176.0	1,372.0
		Revised .	428.0	47.0	94.6	23.9	192.1	162.3	124.0	144.5	177.5	1,393.9
		Accounts .	421.4	46.6	95.8	24.8	199.3	157.2	122.6	144.0	177.8	1,389.5
ENGLAND		Accounts . 1886-87 .	Ster- ling.	Ex- change.	Total.	Total including England.					1,733.9	
		Budget .	248.2	93.4	341.6						1,710.3	
		Revised .	246.7	91.6	338.3						1,775.7	
		Accounts .	268.9	112.9	381.8						1,769.9	
		Accounts .	267.9	112.5	380.4							

79. The excess in *Salaries of Governor General, &c.*, is due in Burma to the increased pay granted to the Chief Commissioner, and in Bengal to a portion of Sir Charles Barnard's salary as Chief Commissioner of Burma having been paid in that Province. The difference between the India Budget and accounts under *Staff and Household* arises partly from a change of classification, by which rents and taxes are now entered here as explained in last report, and partly from larger outlay for service telegrams and contingencies counterbalanced by savings in hill journey charges. The Revised estimate allowed an additional grant of 5.4 on these accounts, but it was not all required. The charges for the *Executive Council* were higher than was expected owing to acting arrangements.

80. As regards the *Secretariats*, the charges relating to the Government of India are particularised in the following figures, from which it will be seen that the Foreign Department, India, spent about 6.1 more than its budget grant chiefly in service telegrams, hill journey charges and miscellaneous contingencies. Some increase also occurred from acting arrangements. The Home Department presents an excess of 1.3 on account of acting arrangements and hill journey charges, and the Revenue Department 1.0 in connection with the new appointment of Reporter on Economic Products. The rise in Burma is due to additions made to the strength of the Secretariat in that Province.

1886-87.		1887-88.		
Accounts.		Budget.	Revised.	Accounts.
<i>Secretariat.</i>				
31.7	Financial Department	31.6	31.5	31.3
21.7	Home Department	21.0	21.9	22.3
42.2	Foreign Department	36.2	41.0	42.3
16.4	Revenue and Agriculture	17.0	18.1	18.1
7	Translator's Department	7	7	7
29.7	Public Works Department	29.1	29.1	28.7
142.4	TOTAL	135.6	142.3	143.4

81. The *tour charges* in India and the North-Western Provinces and Oudh were smaller than was anticipated, owing apparently to the tours having been curtailed. The large difference under *Board of Revenue, Madras*, is caused by the charges for the Commissioner of Revenue Settlement and the Commis-

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*contd.*

sioner of Salt and Abkari Revenue having been entered under this head in the Budget, whereas in the accounts they have been debited to 3—Land Revenue and 5—Salt respectively. Acting arrangements have occasioned the fluctuations in the head *Commissioners*, but in Burma and Bengal an additional Commissioner was appointed for a short time. Acting arrangements have also affected the figures relating to *Account Offices*, but the office in Burma has been permanently enlarged in consequence of the annexation of Upper Burma. The *allowance to Presidency Banks* is now regulated by the new agreements, but the accounts of 1887-88 include some charges which became payable under the former contract. The charges entered in the India Budget as relating to the *General Establishment of Local Funds* were on account of Patwaris and have been classified under 3—Land Revenue. These charges are growing in Bengal by reason of the extended operation of the Local Self-Government Act. In the Punjab, the Budget was too low, and in Madras large additions were made to the number of Panchayats and Unions existing in the previous year, but not to the extent contemplated in the Budget. The Budget for *Upper Burma charges* was necessarily a rough forecast. The saving in *other charges*, India, is nominal since the budget allowed for certain rents, rates and taxes which under present arrangements have been placed against the departments concerned.

82. In *England*, there was an exceptional increase this year under the charge for management of debt attending the conversion of the 4 per cent. stock into 3½ per cent. stock, counterbalanced to a small extent by a decrease in the cost of telegrams to India. Further increases occurred from the detention of the Member of the Royal Commission on Gold and Silver who was deputed from India, and from the demand for currency notes having been larger than was anticipated.

19A.—Law and Justice—Courts of Law.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
High Courts, Chief Courts, Records' Court and Judicial Commissioner.	Accounts . 1886-87 .	3	5.7	15.4	...	109.3	41.4	26.9	47.8	67.6	314.4
	Budget .	3	6.1	16.4	...	110.4	41.6	27.3	46.7	69.9	324.7
	Revised . 1887-88 .	5	6.0	15.5	...	104.8	42.6	29.1	48.5	70.0	317.0
	Accounts .	5	5.9	15.5	1	105.9	42.7	29.0	49.2	69.0	317.8
Law Officers .	Accounts . 1886-87 .	3	...	4.5	3	25.7	6.4	2.7	8.5	16.0	64.4
	Budget .	2	...	4.2	4	25.9	7.8	3.6	10.2	16.6	68.9
	Revised . 1887-88 .	3	...	4.5	7	25.8	7.3	3.7	10.9	15.7	68.9
	Accounts .	3	...	4.5	6	26.1	7.5	3.8	12.2	15.0	70.6
Civil and Sessions Courts.	Accounts . 1886-87 .	8.6	1.9	5.2	13.3	401.8	206.7	118.9	225.1	192.8	1,174.3
	Budget .	8.0	2.5	3.5	14.1	399.4	207.5	118.4	227.9	190.3	1,171.6
	Revised . 1887-88 .	8.3	2.5	3.1	13.3	404.7	207.5	117.1	227.9	188.8	1,173.2
	Accounts .	8.2	2.4	3.6	13.4	404.4	208.2	117.4	226.5	187.9	1,172.0
Court of Small Causes.	Accounts . 1886-87 .	4	3.8	3.0	...	19.0	6.8	4.0	8.3	24.0	69.3
	Budget .	4	3.8	3.2	...	18.9	6.7	4.1	8.4	25.3	70.8
	Revised . 1887-88 .	4	3.8	3.0	...	20.0	6.6	3.8	8.2	23.5	69.3
	Accounts .	4	3.7	3.0	...	20.6	6.6	3.7	8.2	23.0	69.2
Criminal Courts	Accounts . 1886-87 .	13.3	58.4	85.4	37.1	218.4	152.4	119.0	89.7	127.9	901.6
	Budget .	13.8	61.3	86.5	38.5	219.6	154.0	119.7	99.7	133.8	926.9
	Revised . 1887-88 .	11.0	59.7	87.2	37.5	218.0	151.9	120.8	90.0	130.0	906.1
	Accounts .	12.4	60.0	82.8	36.6	214.7	150.2	121.8	90.2	128.4	897.1
Other Courts of Jus- tice.	Accounts . 1886-87 .	...	...	...	...	7.0	...	...	7.4	10.5	24.9
	Budget .	...	...	...	...	6.9	...	...	5.9	10.2	23.0
	Revised . 1887-88 .	...	...	...	...	7.1	...	...	6.3	10.0	23.4
	Accounts .	...	...	...	...	7.2	...	...	6.4	9.8	23.4
Refunds	Accounts . 1886-87 .	7	1.5	7.9	9	13.8	3.3	3.8	5.5	3.1	40.5
	Budget .	3	1.7	7.8	1.7	13.1	3.5	3.9	5.1	3.2	40.3
	Revised . 1887-88 .	2.2	1.7	8.8	9	14.0	3.5	3.0	5.4	3.0	42.5
	Accounts .	2.4	1.7	9.8	9	14.7	3.6	3.3	5.8	2.8	45.0
Other Charges	Accounts . 1886-87 .	...	...	...	...	3	3.6	...	5	...	4.4
	Budget .	...	...	...	...	9	3.9	...	4	...	5.2
	Revised . 1887-88 .	...	...	...	...	6	2.8	...	3	...	3.7
	Accounts .	...	...	...	...	5	2.8	...	4	...	3.7
Upper Burma Char- ges.	Accounts . 1886-87 .	...	...	31.9	...	...	...	...	...	...	31.9
	Budget .	...	...	65.4	...	...	...	...	...	...	65.4
	Revised . 1887-88 .	...	...	50.7	...	...	...	...	...	...	50.7
	Accounts .	...	...	51.6	...	...	...	...	...	...	51.6
TOTAL	Accounts . 1886-87 .	23.6	71.3	153.3	51.6	795.3	420.6	275.3	392.8	441.9	2,625.7
	Budget .	23.0	75.4	187.0	54.7	801.1	425.0	277.0	404.3	449.3	2,690.8
	Revised . 1887-88 .	22.7	73.7	172.8	52.4	795.0	422.2	277.5	397.5	441.0	2,654.8
	Accounts .	24.2	73.7	170.8	51.6	794.1	421.6	279.0	398.9	436.5	2,650.4
		Sterling	Ex- change.	Total.							
England	Accounts . 1886-87 .	1.1	4	15	Total including Eng- land.						
	Budget .	2.0	7	27							
	Revised . 1887-88 .	5	2	7							
	Accounts .	5	2	7							
							Accounts . 1886-87 .	2,627.2			
							Budget .	2,699.5			
							Revised . 1887-88 .	2,655.5			
							Accounts .	2,651.1			

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*contd.*

83. The fluctuations under *High Courts* are largely due to the absence of officers on leave ; but in the North-Western Provinces and Oudh, in the Punjab and in Madras, additional expenditure was sanctioned. In the last-named province the grant for printing and translation was exceeded, but this was met by larger receipts as explained in paragraph 70. The head *Law officers* in Madras is high as compared with 1886-87, but in that year the appointments were held for the most part by acting officers. The Bengal excess in *Civil and Sessions Courts* arises entirely from the appointment of additional munsifs and their establishments. The saving under this head in the Punjab and in Madras consists of several small items ; but in Bombay, it is due to a native of India having been appointed Special Judge under the Déccan Agriculturists Relief Act whereby only two-thirds of the sanctioned pay was drawn. Some changes have been made during the year in connection with *Criminal Courts* which have affected the expenditure on their account. In India certain charges relating to the police of the Rajputana-Malwa Railway have been transferred to the head 20—Police. In the Central Provinces the outlay has been curtailed since last year by abolishing the office of Cantonment Magistrate at Saugor and the substitution of an allowance of ₹100 a month to a Military Officer for performing the duty. In Burma, Assam, Bengal, the North-Western Provinces and Oudh and Bombay the savings have resulted from the absence of officers on leave and in miscellaneous charges, for which sufficient allowance was not made in the Estimates. The Punjab excess is in diet and road money of witnesses and in postage. The Madras Budget was made high in expectation of a revision of establishments which, however, was not carried out. The diminished expenditure on *Small Cause Courts* in Bengal and Bombay has resulted from the absence of officers on leave ; but in the latter Presidency a permanent saving of about 1,0 has been effected by Government purchasing the house in which the Court is held. The Budget for *Upper Burma Charges* was necessarily incomplete. The excess over the payments in 1886-87 is spread over many heads, and arises out of the extension of judicial establishments as the country settles down. *Refunds* are always a fluctuating quantity, and this year in India, Burma, and Bengal the claims to escheats were greater than was anticipated. Of the saving of 1,1 in *Other Charges*, North-Western Provinces and Oudh, 9 is in compensation pay of Covenanted Civil Servants and 2 in examinations for Pleaderships.

84. The Budget in *England* provided for outfit for three Judges, but none came to India during the year.

19B.—Law and Justice—Jails.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab	Madras.	Bombay.	TOTAL.
Jail Manufacture	Accounts . 1886-87 .	1,2	34,3	12,9	1,5	59,7	19,7	14,6	15,6	7,5	167,0
	Budget .	1,2	30,2	13,3	2,3	59,8	24,4	16,0	17,4	9,0	173,6
	Revised . 1887-88 .	1,2	26,9	10,5	1,2	56,0	21,3	16,2	16,6	6,4	156,3
	Accounts .	1,3	24,6	11,3	1,5	52,9	18,4	14,1	14,5	6,7	145,3
Other Jail Charges	Accounts . 1886-87 .	3,3	24,4	60,3	8,5	106,8	77,1	63,9	72,7	51,8	468,8
	Budget .	5,8	23,4	61,7	9,7	115,2	81,6	69,0	72,7	51,7	490,8
	Revised . 1887-88 .	5,9	25,6	60,0	8,1	95,0	83,8	70,8	70,1	47,7	467,0
	Accounts .	5,9	26,8	59,8	8,2	100,2	88,2	72,8	71,8	47,6	481,3
Convict Charges at Port Blair and Nicobars.	Accounts . 1886-87 .	126,7	...	...	...	...	...	...	...	...	126,7
	Budget .	134,4	...	...	...	...	...	...	...	...	134,4
	Revised . 1887-88 .	106,8	...	...	...	...	...	...	...	...	106,8
	Accounts .	127,3	...	...	...	...	...	...	...	...	127,3
Other Charges	Accounts . 1886-87 .	0	...	...	...	...	...	...	...	...	9
	Budget .	1,3	...	...	...	...	...	...	...	...	1,3
	Revised . 1887-88 .	8	...	...	...	...	...	...	...	3	1,1
	Accounts .	8	...	...	...	...	...	...	...	1	9
Upper Burma Char- ges	Accounts . 1886-87 .	...	...	5,8	...	...	...	...	...	...	5,8
	Budget .	...	...	15,5	...	...	...	...	...	...	15,5
	Revised . 1887-88 .	...	...	17,5	...	...	...	...	...	...	17,5
	Accounts .	...	...	17,0	...	...	...	...	...	...	17,0
TOTAL	Accounts . 1886-87 .	132,1	58,7	79,0	10,0	166,5	96,8	78,5	88,3	59,3	769,2
	Budget .	142,7	53,6	90,5	12,0	175,0	106,0	85,0	90,1	60,7	815,6
	Revised . 1887-88 .	114,7	52,5	88,0	9,3	151,0	105,1	87,0	86,7	54,4	748,7
	Accounts .	135,3	51,4	88,1	9,7	153,1	106,6	86,9	86,3	54,4	771,8

85. The reduced expenditure on *Jail Manufactures* in Burma is attributed to economy in the purchase of raw materials. In the other provinces it was the result of restricted manufacture and was counter-balanced by diminished receipts. The rise in *Other Jail charges*, India, comes mainly from the establishment of a new prison at Quetta. The excess in the Central Provinces is due to an increase in the number of prisoners, rise in the price of food-grains, introduction of a more liberal diet scale and substitution of Warder for police guards. The increase in the North-Western Provinces and Oudh and in the Punjab is also due to the higher cost of rations, but in the former the jail allowance of Medical officers has been charged for the first time to this head. It was previously classified under 24—Medical. The

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saving in Burma was obtained by smaller expenditure in the transport of prisoners, in Bengal by closing the Bhaugulpore district Jail and by converting the Central Jail at Hazaribagh into a district Jail, in Madras by the abolition of three district Jails and of the European penitentiary at Ootacamund, and in Bombay by the release of prisoners in connection with the Jubilee, by the conversion of several district Jails into subordinate Jails and by the abolition of some subordinate Jails. The Assam Budget was too high. The small amount of *convict charges at Port Blair and Nicobars* as compared with the budget is caused chiefly by the transfer of 5.5 from this head to 11—Forests. Independently of this transfer the accounts show that the budget was exceeded in the item of stores, but this was counteracted by savings in establishment from the absence of officers on leave. Considering the circumstances of the country the estimates for *Upper Burma charges* have proved satisfactory.

20.—Police.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Presidency Police	Accounts . 1886-87 .	...	...	...	...	32.2	...	...	17.2	31.9	81.3
	Budget .	...	...	...	...	32.5	...	...	22.1	31.0	85.6
	Revised .	...	...	...	...	31.5	...	...	21.8	30.9	84.2
	Accounts .	...	...	...	...	31.7	...	...	21.7	30.1	83.5
Superintendence	Accounts . 1886-87 .	...	3.3	4.0	3.2	12.0	11.8	13.7	17.8	4.9	70.7
	Budget .	...	4.0	3.8	3.1	11.6	11.7	14.3	11.0	4.5	64.0
	Revised .	...	3.8	4.0	3.0	11.5	12.6	13.6	10.8	4.4	63.7
	Accounts .	...	3.7	4.0	3.2	11.7	12.8	13.4	11.2	4.3	64.3
District Executive Force.	Accounts . 1886-87 .	35.9	125.7	231.1	40.6	387.7	353.8	287.8	338.1	352.1	2,152.8
	Budget .	34.2	125.3	270.7	43.0	387.1	372.0	294.7	331.9	340.3	2,199.2
	Revised .	32.0	122.9	253.8	41.3	385.5	360.3	295.6	328.7	329.4	2,149.5
	Accounts .	31.4	121.8	256.4	41.3	384.5	355.6	241.8	325.7	314.1	2,072.6
Municipal and Cantonment Police.	Revised .	...	...	...	...	(a) {	...	...	...	1.7	1.7
	Accounts .	...	...	...	...	{	...	53.8	...	1.4	55.2
Government Railway Police.	Accounts . 1886-87 .	11.1	2.4	...	1	9.3	3.1	12.4	...	12.4	50.8
	Budget .	12.6	4.4	...	1	11.0	3.6	15.3	8	10.8	59.2
	Revised .	13.4	1.5	...	1	10.0	3.2	13.2	4	11.1	52.9
	Accounts .	13.7	1.6	...	1	9.8	3.1	12.8	5	9.5	51.1
Village Police	Accounts . 1886-87 .	...	...	35.7	1	12.5	245.9	...	6	100.2	395.0
	Budget .	...	...	39.9	1	17.5	247.5	...	6	103.0	408.6
	Revised .	...	...	36.0	1	14.5	247.3	...	6	104.2	402.7
	Accounts .	...	...	32.5	1	14.1	247.1	...	6	108.2	402.6
Special Police	Accounts . 1886-87 .	...	1.1	30.2	49.6	18.8	2.8	13.8	...	7.7	124.0
	Budget .	...	1.0	...	49.2	17.8	3.0	13.3	...	16.2	100.5
	Revised .	...	1.4	35.2	49.5	20.3	2.8	13.3	...	63.2	185.7
	Accounts .	...	1.4	35.7	49.6	19.9	2.7	13.2	...	60.9	183.4
Cattle Pounds	Accounts . 1886-87 .	4	4.5	2	1.8	2.6	5.8	2.7	18.2	8.3	44.5
	Budget .	1	5.6	4	2.5	3.2	6.8	2.9	14.9	8.0	44.4
	Revised .	1	5.4	3	2.0	3.0	6.4	3.0	19.6	8.5	48.3
	Accounts .	4	4.8	3	1.9	2.2	6.1	2.8	19.7	9.2	47.4
Other Charges	Accounts . 1886-87 .	9.0	1	1.1	...	1.9	3	6	2.7	1.3	17.0
	Budget .	9.2	2	6	1	2.0	5	2	2.8	1.2	16.8
	Revised .	9.2	1	7	...	3.7	4	2	2.6	1.3	18.2
	Accounts .	9.6	1	8	...	9.3	3	2	2.6	1.4	24.3
Upper Burma Charges.	Accounts . 1886-87 .	...	...	349.0	...	...	...	...	...	...	349.0
	Budget .	...	...	737.0	...	...	...	...	...	...	737.0
	Revised .	...	...	720.0	...	...	...	...	...	...	720.0
	Accounts .	...	...	709.2	...	...	...	...	...	...	709.2
TOTAL	Accounts . 1886-87 .	56.4	137.1	651.3	95.4	477.0	623.5	331.0	394.6	518.8	3,285.1
	Budget .	56.1	140.5	1,052.4	98.1	483.3	645.1	340.7	384.1	515.0	3,715.3
	Revised .	54.7	135.1	1,050.0	96.0	480.0	633.0	338.9	384.5	554.7	3,726.9
	Accounts .	55.1	133.4	1,038.9	96.2	483.2	627.7	338.0	382.0	539.1	3,693.6

(a) Included under District Executive Force.

86. The high cost of the *Presidency Police*, Madras, as compared with 1886-87, is caused by the transfer to this head of the pay of the superior officers of that body, formerly taken under Superintendence. In Bombay, on the other hand, the expenditure was higher in 1886-87, but in that year a special payment of 2.5 was made for a police hulk. The reduced charge for *Superintendence* in Madras is due partly to the transfer mentioned above and partly to a reduction in the number of Deputy Inspectors General. The saving in *District Executive Force*, India, is the result of reduced establishments at Quetta. In the Central Provinces, it is due partly to the employment of warder guards in jails and the withdrawal of police from conservancy supervision; and so far the saving is nominal

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as it has led to increased expenditure under jails and to a fall in police receipts. A third cause of the saving is the transfer of the Saugor Cantonment Police to the Cantonment Fund. The Burma budget included 27,0, which really appertained to special police, and should have been classified as such. Allowing for this correction, the actuals have exceeded the forecast in the items of escort charges, and arms, accoutrements, and clothing. The Assam police is officered from Bengal, and changes occur in the grade of the officers employed. This explains the fluctuations in that Province. In Bengal, the grant for pay of constables was not fully utilised. In the North-Western Provinces and Oudh the budget was too high. The Punjab budget included the grant for *Municipal and Cantonment Police* which has been separately classified in the accounts. The fall in Madras is caused by the employment of warder guards in jails, and is subject to the criticism noted above in the case of the Central Provinces. In Bombay, some interchanges have taken place between this head and Special and Municipal and Cantonment Police, and hence the figures cannot be compared separately. The principal difference here is in the charges of the Gujarat Police which amounted to 42,0 and 40,0, respectively, in the revised estimate and accounts of 1887-88, while they were not included in the accounts of 1886-87 or in the budget, because they were charged at that time to an Excluded Local Fund. Allowing for this difference the accounts and estimates agree fairly well except in the cost of clothing which is now shown net instead of gross as formerly. The higher cost of *Government Railway Police* in India ensues from the additional force required by extension of the Sindh-Pishin line. The saving in the Central Provinces is, for the most part, nominal owing to recoveries from the Great Indian Peninsula Railway having been deducted from the expenditure instead of being distinctly credited. In Bengal, the grant for the police on the Northern Bengal and Tirhoot lines was not fully used; and in the Punjab, the Company working the Rajputana-Malwa Railway paid a portion of the charges connected with the Rewari-Ferozepore line. The charge for *Village Police* was small in Burma owing to fewer men having been employed in Akyab than was anticipated. The Bengal budget was high, and in Bombay it did not allow sufficiently for arrears that were due and for the *pro-forma* adjustments on account of alienated (service) land revenue. The Bombay estimates also provided for some items under 3—Land Revenue, which belong properly to this head. As regards *Special Police*, the fluctuations in Burma and Bombay have been noticed above under the head *District Executive Force*. The excess in Bengal is in the cost and carriage of clothing and stores. *Cattle Pounds* have outstripped the budget, but this is counterbalanced by large receipts. These increases arise, chiefly from the construction of additional pounds and remuneration to additional pound-keepers. The rise in *other charges*, Bengal, consists of refunds to District Boards of sums received from them in 1886-87. It was difficult in the circumstances of the country to make an accurate estimate of *Upper Burma charges*.

21.—Marine.

			India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
General Supervision and Accounts.	Accounts .	1886-87	17,1	...	...	...	...	..	17,1
	Budget .		16,8	...	...	...	...	...	16,8
	Revised .	1887-88	16,4	...	...	...	...	...	16,4
	Accounts .		16,3	...	...	...	...	...	16,3
Marine Survey and Establishments.	Accounts .	1886-87	10,8	8	...	6,3	1,0	2,3	21,2
	Budget .		12,8	8	...	6,1	1,0	2,2	22,9
	Revised .	1887-88	10,0	8	...	6,8	1,0	2,1	20,7
	Accounts .		11,0	9	...	6,7	1,0	1,9	21,5
Dockyards	Accounts .	1886-87	67,1	...	...	...	...	...	67,1
	Budget .		70,0	...	...	...	...	...	70,0
	Revised .	1887-88	72,5	...	...	...	...	...	72,5
	Accounts .		71,6	...	...	...	...	...	71,6
Salaries and Allowances of Officers and men afloat.	Accounts .	1886-87	89,6	3,5	4	8,8	3	4,1	106,7
	Budget .		95,0	3,7	6	8,9	4	...	108,6
	Revised .	1887-88	104,5	3,8	4	9,0	3	1	118,1
	Accounts .		107,0	3,9	4	8,8	3	1	120,5
Marine Stores and Coal for Building and Repairs of Ships.	Accounts .	1886-87	72,2	2,5	5	7,0	1	...	82,3
	Budget .		45,5	4,2	1,0	7,1	...	...	57,8
	Revised .	1887-88	54,0	4,4	5	8,7	...	...	67,6
	Accounts .		69,5	5,7	5	7,3	...	...	83,0
Pilotage, Pilot Establishment, and Vessels.	Accounts .	1886-87	...	...	1	56,9	4	4	57,8
	Budget .		...	...	1	55,8	5	3	56,7
	Revised .	1887-88	...	...	1	58,2	1,4	3	60,0
	Accounts .		...	...	1	58,4	1,4	3	60,2

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*contd.*21—Marine—*contd.*

			India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
Other Charges	Accounts .	1886-87	154.9	20.9	3.6	6.3	...	...	185.7
	Budget .		48.4	22.8	5.6	18.1	...	1	95.0
	Revised .	1887-88	58.9	21.3	5.6	7.7	...	2	93.7
	Accounts .		66.2	20.9	5.8	10.4	...	3	103.6
TOTAL	Accounts .	1886-87	411.7	27.7	4.6	85.3	1.8	6.8	537.9
	Budget .		288.5	31.5	7.3	96.0	1.9	2.6	427.8
	Revised .	1887-88	316.3	30.3	6.6	90.4	2.7	2.7	449.0
	Accounts .		341.6	31.4	6.8	91.6	2.7	2.6	476.7
Deduct amounts transferred to other heads.	Accounts .	1886-87	7.0	...	...	...	...	...	7.0
	Budget .		10.0	...	...	1.3	...	...	11.3
	Revised .	1887-88	7.9	...	...	...	...	...	7.9
	Accounts .		8.1	...	...	...	...	...	8.1
TOTAL	Accounts .	1886-87	404.7	27.7	4.6	85.3	1.8	6.8	530.9
	Budget .		278.5	31.5	7.3	94.7	1.9	2.6	416.5
	Revised .	1887-88	308.4	30.3	6.6	90.4	2.7	2.7	441.1
	Accounts .		333.5	31.4	6.8	91.6	2.7	2.6	468.6
England	Accounts .	1886-87	Sterling. 230.5	Exchange. 86.7	TOTAL. 317.2	Grand Total, including England.	Accounts .	1886-87	848.1
	Budget .		326.7	121.3	448.0		Budget .		864.5
	Revised .	1887-88	148.3	62.3	210.6		Revised .	1887-88	651.7
	Accounts .		142.4	59.9	202.3		Accounts .		670.9

87. The budget for *Marine Survey and establishments* was too high. The grant for *dockyards* had to be raised in the revised as a good deal of work came in from other departments for which there has been an increase in receipts as explained in paragraph 73. The actuals did not reach the revised from various causes, of which the chief are a revision of certain appointments and establishments in Kidderpore and the employment of less labour than was anticipated. The *salaries and allowances of officers and men* were high owing to demands on account of Upper Burma for which it was necessary to employ additional establishments, some new vessels having been added to the Indian Marine. The cost of *Marine Stores, &c.*, was high in 1886-87, chiefly on account of coal and stores required for the conveyance of troops and material to Burma, and for the steamers and launches employed in Upper Burma. Both the budget and revised contemplated a considerable reduction of expenditure on this account, but the circumstances of the country did not admit of such savings being effected. The increase in *pilotage and pilot establishments* is due, in Bengal, to improved trade and is accompanied by larger receipts as mentioned in paragraph 73. In Madras it has been caused by the transfer to Provincial Services of the Harbour Master's Department, as already noted in the same paragraph. The excess in India under *other charges* is connected chiefly with the operations in Upper Burma, but unforeseen charges for the Bushire Coal Depot and the Perim Light House have also contributed to it. The Lower Burma budget provided for a contribution to the Akyab Port Fund which was not paid, and fewer vessels were employed than was anticipated. These produced a saving of 3.2; but on the other hand the expenditure on Light Houses and Light Ships was 1.6 more than expected. The Bengal budget provides 10.0 for the purchase of a new vessel which was not obtained during the year. Allowing for this special item the accounts of 1887-88 shew an excess both as regards the accounts of 1886-87 and the budget and this excess arises from the contribution of 2.0 granted to the Balasore Port Fund, and from the share due from that Province of the subsidy for conveying mails between Naraingunge and Assam.

88. In *England*, a sum of 177.0 was entered in the budget for torpedo boats, but no payments were made on this account during the year.

22.—Education.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Direction	Accounts .	1886-87	...	2.8	2.3	...	5.9	3.8	4.0	4.0	4.3	27.1
	Budget .		...	2.8	2.4	...	5.7	4.0	4.2	4.6	4.3	28.0
	Revised .	1887-88	...	3.1	2.5	...	5.7	3.9	4.0	4.5	4.3	28.0
	Accounts .		...	3.1	2.6	...	5.6	3.9	4.0	4.5	4.3	28.0
Inspection	Accounts .	1886-87	1.3	8.9	6.2	5.8	45.0	24.1	13.0	33.1	21.8	159.2
	Budget .		7	8.9	6.1	6.0	44.0	25.2	14.8	32.7	22.3	160.7
	Revised .	1887-88	9	8.3	6.5	5.6	44.5	23.4	13.9	33.2	21.7	158.0
	Accounts .		9	8.3	6.2	5.4	33.6	22.9	14.4	33.9	21.2	146.8

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

22.—Education—continued.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
University	Accounts . 1886-87 .	...	...	...	...	...	...	2,5	...	2,0	4,5
	Budget .	...	...	...	...	...	...	3,3	...	1,5	4,8
	Revised . 1887-88 .	...	...	...	...	...	2	3,3	...	1,5	5,0
	Accounts .	...	...	...	...	...	2	3,2	...	1,5	4,9
Government Colleges.	Accounts . 1886-87 .	3,4	1,4	...	...	54,0	10,6	5,6	24,4	25,6	125,0
	Budget .	3,5	1,6	...	...	55,6	11,0	5,5	23,1	25,4	125,7
	Revised . 1887-88 .	3,5	1,6	...	...	55,1	10,8	4,9	25,0	25,6	126,5
	Accounts .	3,7	1,6	...	...	54,9	11,2	4,8	22,2	26,3	124,7
Government Schools	Accounts . 1886-87 .	5,2	39,2	7,3	9,8	75,1	97,2	51,6	61,9	170,3	517,6
	Budget .	5,0	40,2	14,5	10,6	77,2	102,8	61,7	61,5	182,2	555,7
	Revised . 1887-88 .	5,4	38,5	12,1	10,1	77,2	97,9	55,7	60,5	176,7	534,1
	Accounts .	5,4	37,4	11,5	10,0	175,4	98,0	58,6	61,4	177,6	635,3
Grants-in-aid and Payments by results.	Accounts . 1886-87 .	7,1	8,7	15,3	14,1	135,0	27,4	52,1	58,9	47,8	366,4
	Budget .	6,6	8,3	17,0	14,9	132,5	31,3	31,2	57,1	48,5	347,4
	Revised . 1887-88 .	6,9	8,4	15,1	14,3	132,5	28,7	29,9	63,6	38,9	338,3
	Accounts .	7,8	8,6	15,3	13,9	55,3	30,7	27,2	62,4	34,5	255,7
Scholarships	Accounts . 1886-87 .	4	2,4	1,5	1,8	19,6	5,8	5,0	1,8	5,8	44,1
	Budget .	5	3,2	3,2	1,8	18,4	6,1	5,4	2,0	6,6	47,2
	Revised . 1887-88 .	4	2,9	1,8	1,8	18,4	5,7	5,2	1,7	5,8	43,7
	Accounts .	5	2,7	1,7	1,9	23,7	5,7	5,0	1,5	5,6	48,3
Other Charges	Accounts . 1886-87 .	1	4,0	16,8	6	3,0	5,0	6,6	7,1	17,5	60,7
	Budget .	1	3,4	8,3	1,1	3,6	4,4	3,1	5,7	18,7	48,4
	Revised . 1887-88 .	3	3,5	8,5	9	3,6	4,5	3,1	6,2	16,8	47,4
	Accounts .	1	3,3	8,0	8	3,6	5,5	2,5	6,4	17,0	47,2
Upper Burma	Accounts . 1886-87 .	...	...	1	...	...	...	...	...	...	1
	Budget .	...	...	2	...	...	...	...	...	...	2
	Revised . 1887-88 .	...	...	...	...	...	...	...	...	...	...
	Accounts .	...	...	...	...	...	...	...	...	...	...
TOTAL	Accounts . 1886-87 .	17,5	67,4	49,5	32,1	337,6	173,9	140,4	191,2	295,1	1,304,7
	Budget .	16,4	68,4	51,7	34,4	337,0	184,8	129,2	186,7	309,5	1,318,1
	Revised . 1887-88 .	17,4	66,3	46,5	32,7	337,0	175,1	120,0	194,7	291,3	1,281,0
	Accounts .	18,4	65,0	45,3	32,0	352,1	178,1	119,7	192,3	288,0	1,290,9
England	Accounts . 1886-87 .	4	2	6	Grand Total, including England.				Accounts . 1886-87	1,305,3	
	Budget .	9	3	1,2					Budget .	1,319,3	
	Revised . 1887-88 .	7	3	1,0					Revised .	1,282,0	
	Accounts .	6	3	9					Accounts .	1,291,8	

89. The Bengal figures cannot be analysed this year in the usual detail, as a good deal of the expenditure has been transferred to District Boards, which have not followed the classification observed in the State accounts. The total outlay in Bengal has exceeded the budget by 15,1 in consequence of additional expenditure incurred by District Committees. The whole system of administering these funds by means of district bodies is in a transition state, and defects like these are not, I am told, likely to occur again. As regards the other Provinces, the North-Western Provinces and Oudh budget for *Inspection* was too high, and the Punjab revised too low. The appointment of two additional Deputy Inspectors explains the excess in Madras, the Bombay saving being due to the abolition of the inspectorship of the North-Eastern Division. The short charge for *Government Colleges*, Madras, is attributed to the authorised staff not having been fully engaged. The saving under *Government Schools*, Central Provinces, is the result of orders issued by the Chief Commissioner, restricting the outlay from district funds on education to the amount of the Education Cess, added to a fixed contribution from Provincial Revenues, and the private subscriptions and fees collected. In comparing the Burma charges for 1886-87 and 1887-88, it is to be noted that in the former year contributions to Municipalities were classified under "other charges," where there is a corresponding abatement. In 1887-88 the amounts did not work up to the budget owing to a general reduction of expenditure, and the same may be said with respect to the North-Western Provinces and Oudh. The Punjab report states that the budget was too high and the revised too low; and that as compared with the previous year, the expenditure in 1887-88 is large, owing partly to the establishment of four new Normal Schools and partly to greater outlay by district bodies. The Bombay excess over 1886-87 is in the local section, there being a reduction of 3,4 in the Provincial portion of the account. The differences between budget and accounts consists of various small increases and decreases. The India accounts under *grants-in-aid*, &c., include 7, for which the budget grant was entered under 32—Miscellaneous, and 4 sanctioned after the budget was framed. In Burma fewer grants were made than

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

was expected, and in the Punjab the amounts provided for building and miscellaneous purposes were not fully utilised. The large sum spent in 1886-87 was mainly on account of the Aitchison College Building Fund. The amount allowed in Madras was raised in the revised, with reference to sanctions given late in the year, and the actuals have followed closely upon this provision. The year 1886-87 was one of unusually high expenditure on education in Bombay, and the budget to some extent was based upon it, but the revision of the Provincial contract caused a curtailment of the outlay. The principal economies have been 10.5 in the building grant and 2.1 in the technical grant, but on the other hand there was an increase of 4.0 in payment by results. With respect to *scholarships*, the Burma budget provided for sums payable in Calcutta and Madras, but these are adjusted inter-provincially. The Bombay saving in *other charges* is due to a smaller purchase of books for resale at the Government Central Book Depot than was anticipated.

23.—Ecclesiastical.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Church of England	Accounts . 1886-87 .	13.1	3.6	4.3	1.3	14.1	18.9	16.2	26.3	21.3	119.1
	Budget .	14.1	3.8	4.9	1.4	15.3	19.4	17.0	28.0	22.2	126.1
	Revised . 1887-88 .	12.6	3.9	4.3	1.3	12.6	17.5	16.8	26.2	21.7	116.9
	Accounts .	12.4	3.9	4.3	1.2	13.0	17.6	17.2	25.9	21.5	117.0
Church of Scotland	Accounts . 1886-87 .	8	...	2	...	1.7	2.3	2.3	1.8	2.6	11.7
	Budget .	8	...	1	...	1.2	1.0	1.7	2.8	3.4	11.0
	Revised . 1887-88 .	8	...	3	...	1.2	1.0	1.9	2.0	2.8	10.0
	Accounts .	6	...	3	...	1.2	1.3	1.8	2.0	2.6	9.8
Allowance to other Clergymen.	Accounts . 1886-87 .	3	...	4	...	6	4	...	3	2.3	4.3
	Budget .	2	...	4	...	6	4	...	3	2.2	4.1
	Revised . 1887-88 .	3	...	4	...	1.1	4	...	3	2.0	4.5
	Accounts .	4	...	4	...	8	4	...	3	2.1	4.4
Upper Burma	Accounts . 1886-87 .	...	...	5	...	...	...	...	...	...	5
	Budget .	...	...	2.5	...	...	...	...	...	...	2.5
	Revised . 1887-88 .	...	...	1.4	...	...	...	...	...	...	1.4
	Accounts .	...	...	1.4	...	...	...	...	...	...	1.4
Other Charges	Accounts . 1886-87 .	2.8	9	1.1	6	2.4	3.0	3.1	4.4	4.7	23.0
	Budget .	2.4	1.0	1.3	6	4.0	4.4	4.1	5.3	4.7	27.8
	Revised . 1887-88 .	2.4	9	1.2	4	3.6	4.5	4.1	4.8	4.9	26.8
	Accounts .	2.6	8	1.1	4	3.2	3.9	4.0	4.8	4.9	25.7
TOTAL	Accounts . 1886-87 .	17.0	4.5	6.5	1.9	18.8	24.6	21.6	32.8	30.9	158.6
	Budget .	17.5	4.8	9.2	2.0	21.1	25.2	22.8	36.4	32.5	171.5
	Revised . 1887-88 .	16.1	4.8	7.6	1.7	18.5	23.4	22.8	33.3	31.4	159.6
	Accounts .	16.0	4.7	7.5	1.6	18.2	23.2	23.0	33.0	31.1	158.3
		Ster- ling.	Ex- change.	Total.							
England	Accounts . 1886-87 .	3	1	4	Total, including Eng- land						
	Budget .	3	1	4							
	Revised . 1887-88 .	5	2	7							
	Accounts .	6	2	8							
											Accounts . 1886-87 . 159.0 Budget . 171.9 Revised . 1887-88 . 160.3 Accounts . 159.1

90. The fluctuations in India are mostly due to absence of chaplains on leave. In the English Budget provision was made for six chaplains, whereas eleven came out.

24.—Medical.

Charges.		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Medical Establish- ments	Accounts . 1886-87 .	8.0	18.5	11.6	9.3	47.0	48.7	32.0	41.4	25.8	242.3
	Budget .	8.2	19.5	11.4	10.0	55.8	53.5	32.6	51.7	28.0	270.7
	Revised . 1887-88 .	10.1	18.3	11.0	9.5	46.5	43.2	30.4	44.8	25.6	239.4
	Accounts .	10.5	18.2	10.8	9.7	47.6	41.3	30.1	43.6	27.1	238.9
Vaccine Establish- ments and Sani- tary Commis- sioner	Accounts . 1886-87 .	5.9	3.9	2.6	1.5	17.2	14.4	10.4	19.9	27.4	103.2
	Budget .	6.5	4.3	2.5	1.8	17.9	15.6	10.3	21.0	27.8	107.7
	Revised . 1887-88 .	5.9	4.1	2.5	1.7	17.5	15.3	10.1	20.9	26.4	104.4
	Accounts .	6.1	4.0	2.5	1.5	17.5	15.2	9.9	21.3	26.0	104.0
Medical Colleges and Schools	Accounts . 1886-87 .	...	...	3	...	23.9	2.1	9.2	17.2	18.3	71.0
	Budget .	...	...	2.2	...	24.3	2.1	9.4	5.5	5.5	49.0
	Revised . 1887-88 .	...	...	4	...	24.7	2.5	9.5	10.1	17.2	70.4
	Accounts .	...	...	3	...	24.4	2.4	9.6	15.8	17.2	69.7

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*24.—Medical—*continued.*

Charges.		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Government Hospitals and Dispensaries.	Accounts . 1886-87 .	2,7	7,2	2,7	6,2	43,9	38,1	26,0	71,4	58,1	256,3
	Budget .	2,8	8,8	2,1	6,6	37,5	39,0	25,5	76,3	73,2	271,8
	Revised . 1887-88 .	3,2	7,7	2,7	6,3	43,2	37,1	25,1	69,2	59,4	253,9
	Accounts .	2,9	7,2	2,6	6,4	40,8	38,6	25,1	72,2	60,2	256,0
Lunatic Asylum .	Accounts . 1886-87 .	2	1,8	2,3	7	11,8	5,9	5,5	10,9	11,3	50,4
	Budget .	1	1,8	2,2	7	11,0	6,0	5,6	10,2	11,7	49,3
	Revised . 1887-88 .	8	1,8	2,3	7	11,3	6,0	5,5	8,8	10,7	47,9
	Accounts .	9	1,7	2,3	7	10,8	6,2	3,5	8,8	10,8	45,7
Grants for Medical Purposes .	Accounts . 1886-87 .	1,4	1	2,2	2	2	5	...	1,3	1	6,0
	Budget .	1,3	4	1,5	...	3	5	...	1,0	4	6,0
	Revised . 1887-88 .	1,4	3	2,2	3	3	5	...	1,4	2	6,6
	Accounts .	1,4	2	2,2	2	3	5	...	1,4	3	6,5
Other Charges .	Accounts . 1886-87 .	...	...	1,4	...	2,5	3	2	3,1	3,1	10,6
	Budget .	...	...	1,8	...	6	5	1	3,3	4,7	11,0
	Revised . 1887-88 .	...	...	1,5	...	2,5	4	3	2,8	4,5	12,0
	Accounts .	...	...	1,4	...	3,9	4	3	3,0	4,9	13,9
Upper Burma charges .	Accounts . 1886-87 .	...	...	7,0	...	...	...	...	...	...	7,0
	Budget .	...	...	27,5	...	...	...	...	...	...	27,5
	Revised . 1887-88 .	...	...	20,0	...	...	...	...	...	...	20,0
	Accounts .	...	...	20,5	...	...	...	...	...	...	20,5
TOTAL	Accounts . 1886-87 .	18,2	31,5	30,1	17,9	146,5	110,0	83,3	165,2	144,1	746,8
	Budget .	18,9	34,8	51,2	19,1	147,4	117,2	83,5	169,6	151,3	793,0
	Revised . 1887-88 .	21,4	32,2	42,6	18,5	146,0	105,0	80,9	164,0	144,0	754,6
	Accounts .	21,8	31,3	42,6	18,5	145,3	104,6	78,5	166,1	146,5	755,2
England .	Accounts . 1886-87 .	7,2	2,7	9,9	Total including Eng-land .					Accounts . 1886-87 .	756,7
	Budget .	7,4	2,8	10,2						Budget .	803,2
	Revised . 1887-88 .	7,0	2,9	9,9						Revised . 1887-88 .	764,5
	Accounts .	6,9	2,9	9,8						Accounts .	765,0

91. The increase under *Medical Establishments* in India is due principally to the whole salary of the Surgeon at Ajmere having been charged to this head, whereas formerly part was debited to 25—Political. In the Central Provinces and Bengal certain appointments were filled by junior officers, and establishments were not maintained at their full strength. This explanation also applies to the other provinces, but in the North-Western Provinces and Oudh and in Madras there has also been a change of classification. In the former about 5,4 has been transferred to Jails, Police and Education on account of the allowances of Medical Officers connected with those departments, and in the latter certain charges of the Medical College, which were formerly included in this minor head, have been removed to Medical Colleges and Schools. The Bombay outlay on *Vaccine Establishments*, &c., was small, owing chiefly to the absence of officers on deputation and leave. The Burma Budget for *Medical Colleges and Schools* allowed for charges in Calcutta and Madras, but these are settled interprovincially. In Madras the actuals have been increased by the transfer noted above as well as by a similar transfer from the head *Hospitals and Dispensaries* where there is a corresponding reduction as regards that Presidency. This last-named transfer has also been made in Bombay. The excess expenditure on these institutions in Bengal was in Services and Supplies and Contingencies. The India Budget for *Lunatic Asylums* proved insufficient, because of arrears claimed by the Mysore State for the maintenance of lunatics belonging to the Mysore Assigned Tract. The short expenditure on this account in the Punjab and Madras is nominal, since it is caused by a change in the method of dealing with certain contributions. The Budget for *Upper Burma Charges* was unavoidably imperfect.

25.—Political.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Ma-dras.	Bom-bay.	TOTAL.
Political Agent .	Accounts . 1886-87 .	145,6	9	1	3,4	2	2,4	14,3	19,2	62,0	248,1
	Budget .	149,6	9	1	4,0	...	2,4	12,4	19,4	61,5	250,3
	Revised . 1887-88 .	163,7	9	1	4,2	...	2,7	12,4	8,4	57,7	250,1
	Accounts .	163,8	9	1	4,0	...	2,4	12,0	8,2	58,1	249,5
Charges on the N.-W. Frontier.	Accounts . 1886-87 .	48,5	...	...	1	...	...	19,8	...	...	68,4
	Budget .	44,4	...	...	...	...	...	21,1	...	...	65,5
	Revised . 1887-88 .	59,6	...	...	...	...	...	21,3	...	...	80,9
	Accounts .	62,0	...	...	...	...	...	22,2	...	...	84,2
Political Subsidies .	Accounts . 1886-87 .	136,1	...	...	...	...	...	...	...	...	136,1
	Budget .	138,9	...	...	...	...	...	...	...	...	138,9
	Revised . 1887-88 .	133,9	...	...	...	...	...	...	...	...	138,9
	Accounts .	118,9	...	...	...	...	...	...	...	...	118,9

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*25.—Political—*continued.*

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Ma- dras.	Bom- bay.	TOTAL.
Entertainment of En- voys and Chiefs.	Accounts . 1886-87 .	5.9	...	2	4	5	...	2.7	...	1.7	11.4
	Budget .	7.1	...	4	4	7	1	3.1	...	1.6	13.4
	Revised . 1887-88 .	3.4	...	1	4	1	1	2.8	...	2.0	8.9
	Accounts .	3.8	...	1	4	1	...	3.3	...	1.7	9.4
Durbar Presents and Allowances to Va- keels.	Accounts . 1886-87 .	4.2	...	...	2	7	...	2.6	...	6.0	13.7
	Budget .	6.7	1	2	3	1.0	5	2.3	...	4.5	15.6
	Revised . 1887-88 .	4.5	1	...	3	3.3	5	1.9	...	6.4	17.0
	Accounts .	8.4	...	1	1	3.2	1.5	1.5	...	5.7	20.5
Afghan Delimita- tion Commission.	Accounts . 1886-87 .	80.1	...	...	...	...	...	...	...	...	80.1
Refugees and State Prisoners.	Accounts . 1886-87 .	17.7	1	5	...	8	8.7	20.5	1.9	7.1	57.3
	Budget .	17.7	1	1.4	...	...	8.6	21.0	8	6.2	55.8
	Revised . 1887-88 .	42.8	...	7	...	5	8.6	18.4	8	5.7	77.5
	Accounts .	47.9	...	6	...	6	9.0	17.4	8	5.7	82.0
Upper Burma char- ges.	Accounts . 1886-87 .	...	...	24.0	...	...	...	...	...	...	24.0
	Budget .	...	...	6.7	...	...	...	...	...	...	6.7
	Revised . 1887-88 .	...	...	16.0	...	...	...	...	...	...	16.0
	Accounts .	...	...	15.5	...	...	...	...	...	...	15.5
Other Charges	Accounts . 1886-87 .	44.4	6	9	3	5	1	13.9	5	13.5	74.7
	Budget .	24.1	2	1.5	1.1	2.0	3	5.0	...	12.8	47.0
	Revised . 1887-88 .	28.6	2	1.3	9	1.6	2	12.2	1	13.2	58.3
	Accounts .	32.2	2	1.3	1.1	1.8	1	12.5	1	11.9	61.2
TOTAL	Accounts . 1886-87 .	482.5	1.6	25.7	4.4	2.7	11.2	73.8	21.6	90.3	713.8
	Budget .	388.5	1.3	10.3	5.8	3.7	11.9	64.9	20.2	86.6	593.2
	Revised . 1887-88 .	441.5	1.2	18.2	5.8	5.5	12.1	69.0	9.3	85.0	647.6
	Accounts .	437.0	1.1	17.7	5.6	5.7	13.0	68.9	9.1	83.1	641.2

<i>England.</i>		Sterling.	Ex- change.	Total.
Mission to the Court of Persia.	Accounts . 1886-87 .	10.0	3.8	13.8
	Budget .	10.0	3.7	13.7
	Revised . 1887-88 .	10.0	4.2	14.2
	Accounts .	10.0	4.2	14.2
Her Majesty's Es- tablishment in China.	Accounts . 1886-87 .	15.0	5.7	20.7
	Budget .	15.0	5.6	20.6
	Revised . 1887-88 .	15.0	6.3	21.3
	Accounts .	15.0	6.3	21.3
Other Charges	Accounts . 1886-87 .	4.8	1.7	6.5
	Budget .	2.3	8	3.1
	Revised . 1887-88 .	5.5	2.3	7.8
	Accounts .	5.6	2.4	8.0
Total England	Accounts . 1886-87 .	29.8	11.2	41.0
	Budget .	27.3	10.1	37.4
	Revised . 1887-88 .	30.5	12.8	43.3
	Accounts .	30.6	12.9	43.5

Total including England.	Accounts . 1886-87 .	754.8
	Budget .	630.6
	Revised . 1887-88 .	690.9
	Accounts .	684.7

92. The charges of the Maisur Residency having been removed from Madras to the India accounts have caused a reduction in the former by a corresponding increase in the latter. In addition to this transfer, the head *Political Agents* in India includes an excess expenditure of 7.8 on account of telegrams chiefly in Persia. The saving in Bombay is spread over many items, but it has been obtained largely by the substitution of a Cantonment Magistrate, with an allowance of Rs200 per mensem, for one of the Assistant Political Agents in Baroda. The increase in *Charges on the North-Western Frontier* is connected with the delimitation of the Perso-Afghan frontier, for which the budget did not provide. The Punjab excess is in charges for Jezailchi corps, &c., and in payments for guarding hill passes. *Political Subsidies* are small, from the Amir of Afghanistan not having drawn the full amount payable to him. The Bengal charge under *Durbar presents* embraces the cost of articles purchased for the Thibet Mission. As regards *Refugees and State prisoners*, the payments in India include charges for deporting Ayub Khan and his party from Persia; the abatement in the Punjab being mainly due to the lapse of certain allowances to Kabul refugees. The budget for *Upper Burma charges* could not be otherwise than approximate. The India budget for *Other charges* proved inadequate, chiefly in pensions to men of the Merwara Battalion, and the Punjab Budget made no provision for the Gilgit and Kashghar Missions, for the Viceregal Durbar held at Peshawar and for the exploration and survey of the Gomal Pass.

93. In *England*, the payments on account of the Afghan Boundary Commission exceeded the provision made in the budget.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

26.—Scientific and other Minor Departments.

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SCIENTIFIC.											
Survey of India	Accounts .	1886-87 .	161,7	...	...	...	...	...	...	...	161,7
	Budget .		170,5	...	...	...	...	...	...	...	170,5
	Revised .	1887-88 .	168,8	...	...	...	...	...	...	...	168,8
	Accounts .		179,1	...	...	...	...	...	...	...	179,1
Botanical Survey	Budget .		2,0	...	...	...	...	...	...	...	2,0
	Revised .	1887-88 .	1,7	...	...	...	...	...	...	...	1,7
	Accounts .		1,6	...	...	...	...	...	...	...	1,6
	Accounts .		1,6	...	...	...	...	...	...	...	1,6
Geological Survey and Museum.	Accounts .	1886-87 .	17,3	...	...	...	...	...	...	...	17,3
	Budget .		19,8	...	...	...	...	...	...	...	19,8
	Revised .	1887-88 .	17,2	...	...	...	...	...	...	...	17,2
	Accounts .		16,6	...	...	...	...	...	...	...	16,6
Meteorological De- partment.	Accounts .	1886-87 .	24,8	...	...	...	...	...	...	...	24,8
	Budget .		24,3	...	...	...	...	...	...	...	24,3
	Revised .	1887-88 .	25,4	...	...	...	...	...	...	...	25,4
	Accounts .		24,4	...	...	...	...	...	...	...	24,4
Archæological De- partment.	Accounts .	1886-87 .	5,1	...	5	...	6	...	1,8	2,6	10,6
	Budget .		5,6	...	6	...	6	1	2,3	2,6	11,8
	Revised .	1887-88 .	12,1	...	...	...	1	...	...	...	12,2
	Accounts .		11,7	...	...	...	1	...	...	2	12,0
Museums	Accounts .	1886-87 .	6,0	2	4	1	1,1	1,9	5	3,3	13,6
	Budget .		5,3	2	2	2	1,2	1,9	3	2,4	11,7
	Revised .	1887-88 .	6,6	2	2	4	1,0	2,2	3	2,7	13,7
	Accounts .		6,7	2	2	3	1,1	2,4	3	2,5	13,9
Other Scientific De- partments.	Accounts .	1886-87 .	7,8	...	3	...	1,2	...	3,4	2,0	14,7
	Budget .		...	...	2	...	1,2	...	3,5	2,1	7,0
	Revised .	1887-88 .	...	...	2	...	1,2	...	3,4	2,1	6,9
	Accounts .		...	...	3	...	1,4	...	3,4	2,1	7,2
Agricultural.											
Experimental Cultiva- tion.	Accounts .	1886-87 .	3,3	1,4	2,2	...	...	4,5	9	1,2	3,6
	Budget .		2,0	1,3	1,4	...	1,2	5,2	1,4	5	3,9
	Revised .	1887-88 .	2,2	1,2	2	...	...	3,8	1,0	5	3,3
	Accounts .		2,4	8	2	...	1	3,7	7	5	3,3
Cinchona Planta- tions.	Accounts .	1886-87 .	...	...	...	...	9,9	...	...	8,3	...
	Budget .		...	...	1	...	10,6	...	...	7,8	...
	Revised .	1887-88 .	...	...	...	...	10,4	...	...	7,5	...
	Accounts .		...	...	...	...	10,5	...	...	7,2	...
Public Exhibitions and Fairs.	Accounts .	1886-87 .	5,7	7	3	1	4	3,0	2,4	1,1	3,9
	Budget .		2	9	1	1	2	4,1	2,5	1,6	3,3
	Revised .	1887-88 .	2,8	8	1	1	2	4,0	1,3	1,4	1,6
	Accounts .		2,5	4	...	1	6	3,5	1,7	1,6	2,0
Bull and Stallion Charges.	Accounts .	1886-87 .	22,9	...	...	...	...	...	...	...	22,9
	Budget .		21,5	...	...	...	...	...	...	...	21,5
	Revised .	1887-88 .	21,6	...	...	...	...	...	...	...	21,6
	Accounts .		23,7	...	...	...	...	...	...	...	23,7
Botanical and other Public Gardens.	Accounts .	1886-87 .	3	2,3	1	...	10,2	10,8	11,7	2,5	2,2
	Budget .		4	2,4	1	...	9,8	9,4	11,9	2,8	2,1
	Revised .	1887-88 .	3	2,4	1	...	9,8	9,1	11,5	2,6	2,0
	Accounts .		3	2,3	1	...	10,1	9,0	11,7	2,5	2,5
Other Agricultural Charges.	Accounts .	1886-87 .	2,1	1	2,3	1	...	2	4,3	4,2	10,8
	Budget .		2,1	1	3,8	1	...	3	4,8	5,5	9,4
	Revised .	1887-88 .	2,1	1	2,9	1	...	2	4,3	4,6	9,7
	Accounts .		2,0	1	2,7	1	...	1	3,7	4,0	9,4
Emigration.											
Emigration	Accounts .	1886-87 .	7	...	...	4,0	4,8	2	...	2,1	1,1
	Budget .		7	...	...	2,3	5,2	4	...	2,1	1,1
	Revised .	1887-88 .	7	...	...	2,9	5,1	2	...	2,1	4
	Accounts .		7	...	...	3,9	4,8	1	...	2,1	3
Statistics.											
Provincial Statistics.	Accounts .	1886-87 .	2	1,1	2	2	2,5	...	1,2	6,7	2,7
	Budget .		1	1,0	5	...	2,1	...	1,4	4,4	3
	Revised .	1887-88 .	1	1,0	2	2	2,4	...	1,2	5,2	8
	Accounts .		2	1,0	2	1	2,8	...	1,1	5,1	1,0
Other Statistical Charges.	Accounts .	1886-87 .	3,9	...	...	3	1,8	...	4	...	5
	Budget .		1	...	...	3	2,0	1	2	...	7
	Revised .	1887-88 .	1	...	...	3	1,7	...	2	...	7
	Accounts .		2	...	...	4	1,7	...	5	...	7

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*
 26.—Scientific and other Minor Departments—*continued.*

		India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Miscellaneous	Accounts . 1886-87 .	5,2	1	...	...	2	3	1	6,7	1,1	13,7
	Budget .	6,1	3	...	1	3	5	3	7,1	9	15,6
	Revised .	4,2	2	...	...	2	1,0	2	6,7	8	13,3
	Accounts .	4,6	1	...	...	2	7	2	7,5	8	14,1
Upper Burma	Accounts . 1886-87 .	...	...	2	...	...	...	...	...	...	2
	Budget .	...	...	1	...	...	...	...	...	...	1
	Revised .	...	...	1	...	...	...	...	...	...	1
	Accounts .	...	...	2	...	...	...	...	...	...	2
TOTAL	Accounts . 1886-87 .	267,0	5,9	6,5	4,8	32,7	20,9	21,5	41,3	30,6	431,2
	Budget .	260,7	6,2	7,1	3,1	34,4	22,0	22,8	40,0	26,4	422,7
	Revised .	265,9	5,9	4,0	4,0	32,0	20,6	20,0	36,7	21,5	410,6
	Accounts .	276,7	4,9	3,9	4,9	33,3	19,6	19,9	36,4	22,5	422,1
England	Accounts . 1886-87 .	Sterling. 20,3	Ex- change. 7,7	Total. 28,0	Total, including Eng- land				Accounts . 1886-87 .	459,2	
	Budget .	19,5	7,3	26,8					Budget .	449,5	
	Revised .	21,5	9,0	30,5					Revised .	441,1	
	Accounts .	18,6	7,8	26,4					Accounts .	448,5	

94. The charge on account of the *Survey of India* is a net sum, the amounts payable by Provincial Governments being deducted from the gross expenditure. In the present instance the provincial shares as entered in the accounts are less by 9,5 than the amount computed in the Budget, and this is the principal cause of the difference between the estimates and accounts of 1887-88. As compared with 1886-87, the expenditure in 1887-88 has been greater by 2,6 in the Mathematical Instrument Factory, by 3,1 in the salaries of Deputy Superintendents, by 5,0 in native establishments, by 1,3 in contingencies, and by 5,4 in extra departmental charges. The expenses of the *Geological Survey and Museum* fell short of the Budget in consequence of the absence of officers on leave. The charges of the *Archæological Department* have now been consolidated in the India accounts, and hence the provincial distribution contemplated in the estimates has not been fully carried out. The India actuals under *Museums* include 1,2 for rents, rates, and taxes, for which provision was made in the Budget under the minor head *Miscellaneous*. The outlay on *Public Exhibitions and Fairs* was larger than anticipated in India owing to payments in connection with the Indo-Colonial Exhibition, while in Bombay there was a saving of 2,0 in the provincial and an excess of 7 in the local grant. The large amount of *Bull and Stallion Charges* occurred in Beluchistan, where about 2,2 more than the Budget limit was spent on the feed and keep of stallions. As regards *Other Agricultural Charges*, the Budget was not reached in Burma, as the establishments were not maintained at full strength. The saving in the Punjab consists of various small economies, and in Madras it has been obtained chiefly in the expenditure on account of Cattle Disease Inspectors. The reduced expenditure on *Other Statistical Charges*, India, as compared with 1886-87, comes from abolishing the Office of Director General of Statistics. The saving in *Miscellaneous* is due to rents, rates and taxes having been distributed among the Departments concerned.

Section E.—MISCELLANEOUS.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
848,3	RECEIPTS	1,177,0	1,349,9	1,606,1

95. These receipts have been largely influenced by *Exchange*, which gave a loss of 26,3 in 1886-87, but has produced a gain of 744,5 in 1887-88. The unfavourable result in 1886-87 proceeded mainly from the repayment of the stock receipt Loan of 1854, as explained in paragraph 122 of last year's report. The gain this year is obtained largely from the expenditure of the Subsidized Railway Companies both in England and in India. There were also additional receipts under *Miscellaneous* in connection with Upper Burma, and with the extended operations of the Local Self-Government Act in Bengal, &c.

XXII.—Receipts in aid of Superannuation, Retired and Compassionate Allowances.

			India.	Central Provin- ces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab	Madras.	Bombay.	TOTAL.
Subscriptions to the Military, Military Orphan, and Med- ical Retiring Funds.	Accounts .	1886-87 .	42,5	...	...	...	1,4	...	...	28,5	21,2	93,6
	Budget .		38,9	...	...	...	2,0	...	...	34,0	20,1	95,0
	Revised .	1887-88 .	38,9	...	...	...	2,4	...	...	27,0	20,7	89,0
	Accounts .		39,1	...	...	...	2,3	...	...	22,6	20,1	84,1
Amount appropriat- ed from the capi- tal account of the Military Orphan Fund . . .	Accounts .	1886-87 .	32,6	...	...	...	...	...	...	...	...	32,6
	Budget .		37,4	...	...	...	...	...	...	...	...	37,4
	Revised .	1887-88 .	32,6	...	...	...	...	...	...	...	...	32,6
	Accounts .		35,2	...	...	...	...	...	...	...	...	35,2
Subscriptions to the Bengal Civil Fund . . .	Accounts .	1886-87 .	6,2	1,6	1,2	1,3	16,4	12,9	6,7	3	3	46,9
	Budget .		5,8	1,6	1,0	1,2	15,8	13,5	6,2	3	3	45,7
	Revised .	1887-88 .	7,2	1,6	1,2	1,2	15,3	12,6	6,7	2	4	46,4
	Accounts .		8,2	1,7	1,3	1,2	14,9	12,0	6,6	2	4	46,5
Subscriptions to the Madras Civil Fund . . .	Accounts .	1886-87 .	6	...	...	...	...	...	...	10,1	1	10,8
	Budget .		5	...	...	...	...	...	...	10,0	1	10,6
	Revised .	1887-88 .	4	...	...	...	...	...	...	6,0	...	6,4
	Accounts .		4	...	...	...	...	...	...	8,1	...	8,5
Subscriptions to the Bombay Civil Fund . . .	Accounts .	1886-87 .	8	...	...	...	...	...	...	...	7,0	7,8
	Budget .		5	...	...	...	...	...	...	...	8,0	8,5
	Revised .	1887-88 .	1,0	...	...	...	...	...	2	...	7,0	8,2
	Accounts .		1,0	...	...	...	...	...	2	...	7,0	8,2
Contributions for Pensions and Gra- tuities . . .	Accounts .	1886-87 .	26,1	8	6	5	4,4	2,0	5,5	1,9	18,6	60,4
	Budget .		26,0	9	6	3	4,7	1,9	4,5	2,5	16,4	57,8
	Revised .	1887-88 .	26,9	1,5	4	3	4,5	2,1	4,9	2,5	19,3	62,4
	Accounts .		27,2	3,6	3	3	4,4	2,9	5,0	3,6	19,2	66,5
Upper Burma . . .	Accounts .	1886-87 .	...	...	6	...	...	...	...	...	...	6
	Budget .		...	...	6	...	...	...	...	...	...	6
	Revised .	1887-88 .	...	...	1,0	...	...	...	...	...	...	1,0
	Accounts .		...	...	1,0	...	...	...	...	...	...	1,0
Other Items . . .	Accounts .	1886-87 .	1,6	3	2	1	9	6	1	1,0	7	5,5
	Budget .		1,2	3	2	1	6	6	2	7	7	4,6
	Revised .	1887-88 .	2,0	3	2	1	7	7	2	8	6	5,6
	Accounts .		2,1	3	2	1	8	7	3	8	6	5,9
TOTAL . . .	Accounts .	1886-87 .	110,4	2,7	2,6	1,9	23,1	15,5	12,3	41,8	47,9	258,2
	Budget .		110,3	2,8	2,4	1,6	23,1	16,0	10,9	47,5	45,6	260,2
	Revised .	1887-88 .	109,0	3,4	2,8	1,6	22,9	15,4	12,0	30,5	48,0	251,6
	Accounts .		113,2	5,6	2,8	1,6	22,4	15,6	12,1	35,3	47,3	255,9
			Ster- ling.	Ex- change.	Total.							
England . . .	Accounts .	1886-87 .	102,8	38,7	141,5	Total, including England . . .	{		Accounts .	1886-87 .	399,7	
	Budget .		96,4	35,8	132,2				Budget .		392,4	
	Revised .	1887-88 .	104,6	43,9	148,5				Revised .		400,1	
	Accounts .		104,1	43,7	147,8				Accounts .		403,7	

96. The Madras Budget on account of the *Military and Medical Retiring Funds*, and the India Budget on account of *appropriation from the Capital of the Military Orphan Fund*, were too sanguine. The *subscriptions to the Bengal Civil Fund* were enhanced by fines levied for disparity of age on marriage

Section E.—MISCELLANEOUS—continued.

and by composition for future payments. The Madras Budget for the *Madras Civil Fund* allowed for recoveries on account of advances, but it was subsequently ruled that such advances, if made after the Government had taken over the Fund, should be carried to a debt account. The large recovery on account of *contributions* in the Central Provinces includes unforeseen receipts on account of officers of the Public Works Department lent for service on the Bengal-Nagpur and Indian Midland Railways. In Bombay the contributions from Local Boards' employes and from Municipalities on account of their school masters were greater than expected.

97. In *England* the Budget was short in the receipts on account of the Military Funds.

XXIII.—Stationery and Printing.

		India.	Central Provin- ces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Receipts from sale of Stationery.	Accounts . 1886-87 .	20,7	1,2	1,4	...	10,0	1,0	7,8	1,6	1,1	44,8
	Budget .	25,5	7	1,6	...	6,0	1,1	13,0	1,6	2,2	51,7
	Revised . 1887-88 .	...	5	1,6	1	7,2	1,2	13,7	2,5	1,3	28,1
	Accounts .	...	6	2,3	1	6,5	9	10,0	2,4	1,7	24,5
Sale of Gazettes and other publications.	Accounts . 1886-87 .	3,0	1	3	...	6,6	4,6	2	3,9	1,6	20,3
	Budget .	2,5	2	3	1	6,1	3,1	2	3,5	1,7	17,7
	Revised . 1887-88 .	3,0	2	2	1	6,0	3,4	3	3,0	1,5	17,7
	Accounts .	4,0	3	2	1	8,1	3,4	3	3,9	2,1	22,4
Other Press Re- ceipts.	Accounts . 1886-87 .	6,6	2,3	1	4	5,9	6	9,0	3,7	3,0	31,6
	Budget .	6,5	1,9	2	3	7,2	1,9	3,8	3,3	2,5	27,6
	Revised . 1887-88 .	5,5	9	2	4	8,8	1,5	3,8	4,2	3,0	28,3
	Accounts .	5,0	9	2	5	7,5	3,0	9,8	3,5	2,9	33,3
Upper Burma	Accounts . 1886-87 .	...	...	1	...	...	...	...	...	...	1
	Budget .	...	...	2	...	...	...	...	...	...	2
	Accounts . 1887-88 .	...	...	1	...	...	...	...	...	...	1
TOTAL	Accounts . 1886-87 .	30,3	3,6	1,9	4	22,5	6,2	17,0	9,2	5,7	96,8
	Budget .	34,5	2,8	2,3	4	19,3	6,1	17,0	8,4	6,4	97,2
	Revised . 1887-88 .	8,5	1,6	2,0	6	22,0	6,1	17,8	9,7	5,8	74,1
	Accounts .	9,0	1,8	2,8	7	22,1	7,3	20,1	9,8	6,7	80,3

98. The India budget for receipts from sale of stationery provided for expected receipts from the Rajputana-Malwa Railway, but they were not realised owing to the management of the line having been transferred to the Bombay, Baroda Railway Company. The Punjab budget and revised for this head included 4,5 and 4,8, which belonged really to other Press receipts. The large sale of *Gazettes and other publications* in Bengal consists chiefly of Indian Law Reports. The discrepancy between estimates and accounts as regards *other Press receipts* in the Punjab is explained above.

XXIV.—Exchange.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
Guaranteed Companies—				
<i>(Net repayments in India)—</i>				
	Sterling Amount	97,5	334,2	343,4
—233,3	Exchange at average rate of Coun- cil Bills	—36,2	—140,4	—144,3
263,2	Exchange at contract and fixed rates on the sterling amount and on revenue stores	195,5	244,4	245,6
29,9	Net result (gain + loss—)	159,3	104,0	101,3
Other Companies—				
<i>(Net withdrawals in India)—</i>				
SOUTHERN MAHRATTA RAILWAY—				
	Sterling Amount	373,3	543,5	523,5
421,8	Exchange at average rate of Coun- cil Bills	138,6	228,3	220,0
—190,7	Exchange at contract and fixed rates	—25,3	—116,5	—97,5
231,1	Net result (gain + loss—)	113,3	111,8	122,5

Section E.—MISCELLANEOUS—continued.

XXIV.—Exchange—continued.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
INDIAN MIDLAND RAILWAY—				
	Sterling Amount	882,0	1,115,0	1,227,0
291,2	Exchange at average rate of Council Bills	327,6	468,3	515,6
—150,3	Exchange at contract and fixed rates	—141,7	—278,7	—172,3
<u>140,9</u>	Net result (gain + loss—)	<u>185,9</u>	<u>189,6</u>	<u>343,3</u>
BENGAL-NAGPUR RAILWAY—				
	Sterling Amount	359,0	1,511,9	1,514,7
1,0	Exchange at average rate of Council Bills	133,3	635,0	636,5
2,8	Exchange at contract and fixed rates	—116,7	—453,6	—392,4
<u>3,8</u>	Net result (gain + loss—)	<u>16,6</u>	<u>181,4</u>	<u>244,1</u>
BENGAL CENTRAL RAILWAY—				
	Sterling amount . . . . .	...	13,6	3,4
—2,2	Exchange at average rate . . . . .	...	5,7	1,4
1,2	Exchange at contract rate . . . . .	...	—5,4	—1,3
<u>—1,0</u>	Net result (gain + loss—)	<u>...</u>	<u>3</u>	<u>1</u>
Remittance Accounts— (Net payments in England)—				
EAST INDIAN RAILWAY ADVANCES—				
	Sterling amount	291,5	242,4	241,9
—124,1	Exchange at average rate of Council Bills	—108,3	—101,8	—101,6
104,7	Exchange at contract and fixed rates	97,3	102,1	84,2
<u>—19,4</u>	Net result (gain + loss—)	<u>—11,0</u>	<u>3</u>	<u>—17,4</u>
RAJPUTANA-MALWA RAILWAY ADVANCES—				
	Sterling Amount	180,0	138,0	123,8
—21,2	Exchange at average rate of Council Bills	—66,8	—58,0	—52,0
28,4	Exchange at contract and fixed rates	66,8	58,0	40,8
<u>7,2</u>	Net result (gain + loss—)	<u>...</u>	<u>...</u>	<u>—11,2</u>
MISCELLANEOUS—				
	Sterling Amount	653,8	640,5	585,3
—613,6	Exchange at average rate of Council Bills	—242,8	—269,0	—245,9
194,8	Exchange at contract and fixed rates	144,1	200,5	207,7
<u>—418,8</u>	Net result (gain + loss—)	<u>—98,7</u>	<u>—68,5</u>	<u>—38,2</u>
<u>—26,3</u>	Total (gain + loss—)	<u>+365,4</u>	<u>+528,9</u>	<u>+744,5</u>

99. In paragraph 103 of the report for 1885-86, it was explained in detail how the gains and losses arise on the various transactions included in the foregoing statement, and the information was repeated in a condensed form in paragraph 122 of last year's report. It is unnecessary therefore to enter into these particulars now; but during the present year, a question was raised as to the proper method of treating exchange on the sums withdrawn in England by the subsidized Railway Companies from Her Majesty's Secretary of State in Council. The question was referred by the Government of India to the Secretary of State, whose decision was communicated in a despatch No. 201, dated 16th August 1888. The actuals for 1887-88 entered above have been compiled in accordance with that decision.

100. The results produced in this account depend first upon the sterling amount of the transactions with which the exchange is connected, and second upon the average rate at which Her Majesty's Secretary of State in Council is able to sell his bills on India. In comparing therefore the results of the two years 1886-87 and 1887-88, it is to be noted that the sterling amount of transactions was 745,6 and 1,974,3, respectively, and the average rate 17.4d. and 16.9d. The difference between budget and accounts may be explained in the same way, the figures being 391,5 and 1,828,9 and 17.5d. and 16.9d.

Section E.—MISCELLANEOUS—continued.

The amount of transactions is largely regulated by the arrangements of the various Railway Companies, and the average rate by the gold value of silver. The loss by exchange in 1886-87 was increased by the repayment of the stock receipt loan of 1854.

XXV.—Miscellaneous.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.	
Gain by exchange on transactions in India.	{	Accounts. 1886-87 .	5.5	...	...	...	...	...	...	...	1.0	6.5
		Budget .	4.6	...	...	...	...	...	...	...	9	5.5
		Revised .	4.8	...	...	...	...	...	...	...	1.1	5.9
		Accounts. 1887-88 .	1.9	...	...	...	...	...	...	...	8	2.7
Premium on Bills	{	Accounts. 1886-87 .	7.9	1	6	1	4.3	4	2	8	1.1	15.5	
		Budget .	4.5	1	6	1	5.0	5	2	1.0	9	12.9	
		Revised .	5.8	2	6	1	4.5	6	6	1.4	1.0	14.8	
		Accounts. 1887-88 .	7.2	2	7	1	4.7	5	6	1.7	1.0	16.7	
Unclaimed Deposits	{	Accounts. 1886-87 .	3	1.0	2	2.2	36.2	4.0	1.8	2.1	...	47.8	
		Budget .	5	6	...	2.0	36.0	6.0	3.2	2.5	1.2	52.0	
		Revised .	5	6	1.0	2.2	36.0	6.0	3.2	2.5	1.2	53.2	
		Accounts. 1887-88 .	2.2	1.7	1.4	6.8	31.8	3.0	2.0	1.4	1.7	52.0	
Miscellaneous Fees, Fines, and For- feitures.	{	Accounts. 1886-87 .	1.4	...	1	...	14.5	1	4	3.2	1.2	20.9	
		Budget .	1.2	...	1	1	15.5	1	3	3.4	1.2	21.9	
		Revised .	1.3	...	1	1	15.0	1	2	3.4	1.2	21.4	
		Accounts. 1887-88 .	1.3	...	2	2	22.3	1	1	3.5	7	28.4	
Government Audit Fees.	{	Accounts. 1886-87 .	1.8	...	1.1	2	2.3	...	...	4	5	6.3
		Budget .	1.5	...	1.2	2	2.9	...	...	5	6	6.9
		Revised .	1.5	...	1.4	1	2.4	...	...	6	6	6.6
		Accounts. 1887-88 .	1.7	...	...	...	2.1	...	...	6	6	5.0
Contributions	{	Accounts. 1886-87 .	4	1.1	1.2	...	...	17.5	...	1.1	7.9	29.2
		Budget .	1	1.0	9	...	...	15.2	...	7.1	6.0	30.3
		Revised .	2	1.0	9	...	...	14.5	...	7.8	6.4	30.8
		Accounts. 1887-88 .	1	5	1.0	...	...	13.3	...	7.2	6.3	28.4
Rents	{	Accounts. 1886-87 .	8	4.9	9.3	1.8	2.0	14.4	4.4	30.8	1.3	69.7	
		Budget .	8	4.6	8.3	1.6	3.4	14.0	4.0	29.5	1.3	67.5	
		Revised .	8	4.7	9.9	1.8	3.4	14.0	4.2	31.5	1.2	71.5	
		Accounts. 1887-88 .	6	5.0	10.5	1.8	1.9	14.0	4.1	33.6	1.1	72.6	
Extraordinary Items	{	Accounts. 1886-87 .	...	...	...	...	...	...	...	...	5.3	5.3
		Budget .	...	...	...	...	...	...	...	...	...	...
		Revised .	15.6	...	...	...	...	...	...	...	5.0	20.6
		Accounts. 1887-88 .	16.0	...	...	...	...	...	6.6	...	4.9	27.5
Other Items	{	Accounts. 1886-87 .	10.8	1.8	9	8	32.4	5.0	24.5	19.4	30.8	126.4	
		Budget .	10.8	1.7	6	6	27.6	4.9	19.0	13.5	30.4	109.1	
		Revised .	7.5	1.5	7	7	34.7	4.8	16.3	17.8	27.3	111.3	
		Accounts. 1887-88 .	6.3	2.1	1.9	7	49.9	4.5	15.7	13.8	28.0	122.9	
Upper Burma Re- ceipts.	{	Accounts. 1886-87 .	...	...	14.7	...	...	...	...	...	...	14.7
		Budget .	...	...	12.5	...	...	...	...	...	...	12.5
		Revised .	...	...	13.0	...	...	...	...	...	...	13.0
		Accounts. 1887-88 .	...	...	8.8	...	...	...	...	...	...	8.8
TOTAL	{	Accounts. 1886-87 .	28.9	8.9	28.1	5.1	91.7	41.4	31.3	57.8	49.1	342.3	
		Budget .	24.0	8.0	24.2	4.6	90.4	40.7	26.7	57.5	42.5	318.6	
		Revised .	38.0	8.0	27.6	5.0	96.0	40.0	24.5	65.0	45.0	349.1	
		Accounts. 1887-88 .	37.3	9.5	24.5	9.6	112.7	35.4	29.1	61.8	45.1	365.0	
England	{	Accounts. 1886-87 .	Sterling. 6.9	Ex- change. 2.6	Total. 9.5	Total, including England. {						Accounts. 1886-87 .	351.8
		Budget .	2.5	9	3.4							Budget .	322.0
		Revised .	5.4	2.3	7.7							Revised .	356.8
		Accounts. 1887-88 .	8.9	3.7	12.6							Accounts. 1887-88 .	377.6

101. With the following exceptions the variations in this group are of the ordinary kind and inseparable from items of such a fluctuating character. The large amount of *miscellaneous fees* in Bengal consists of partition and other fees which accrued from the extended operations of the Local Self-Government Act. The failure of the North-Western Provinces and Oudh Budget for *contributions* is attributed to the Lucknow Municipality having been exempted from payment of the amount assessed upon it. The Madras figure for *rents* includes 1.8 on account of certain endowments in the Tanjore district which were erroneously treated as land revenue, imperial, in former years. The *extraordinary items* in India relate to recoveries connected with Upper Burma, and in Bombay to the sale-proceeds of Government securities belonging to several Local Boards which were held contrary to rule and were sold under orders of Government. The Bengal receipts under *other items* were unusually great this year owing to large recoveries on account of insurance on State Railway Stores and Durbar Presents. The Punjab and Bombay Budgets were too sanguine.

102. The excess in *England* occurred mainly in fines and penalties incurred by contractors in providing stores.

Section E.—MISCELLANEOUS—continued.

1886-87.			1887-88.	
Accounts.			Budget.	Revised. Accounts.
4,701,1	EXPENDITURE	.	4,856,2	4,777,2 4,761,1

103. In this section there is a large saving under *Territorial and Political Pensions* consequent on the death of the late King of Oudh, but it is counterbalanced by an excess of 126,0 over 1886-87 and 68,8 over Budget in *Superannuation allowances* and pensions owing to additions to the pension list. The other charges have been kept well under control.

27.—Territorial and Political Pensions.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Territorial and Political Pensions.	Accounts .	1886-87.	161,1	30,5	...	2,1	97,9	72,3	28,3	109,2	79,7	581,1
	Budget .		160,7	30,8	...	2,0	98,5	72,5	28,2	109,5	82,1	584,3
	Revised .	1887-88.	125,7	29,5	...	2,0	96,0	76,5	28,0	105,6	80,0	543,3
	Accounts .		117,9	29,2	...	1,9	95,0	78,8	27,0	103,1	77,2	530,1
Charitable allowances.	Accounts .	1886-87.	4,1	...	2,6	1	...	8,3	16,0	5	...	31,6
	Budget .		4,2	...	6,0	...	...	8,0	16,8	6	...	35,6
	Revised .	1887-88.	3,8	...	2,4	...	...	8,5	16,0	5	...	31,2
	Accounts .		4,4	...	2,6	...	...	8,1	15,1	5	...	30,7
Upper Burma	Accounts .	1886-87.	...	...	9,8	...	...	...	...	...	...	9,8
	Budget .		...	...	18,3	...	...	...	...	...	...	18,3
	Revised .	1887-88.	...	...	12,0	...	...	...	...	...	...	12,0
	Accounts .		...	...	12,0	...	...	...	...	...	...	12,0
TOTAL	Accounts .	1886-87.	165,2	30,5	12,4	2,2	97,9	80,6	44,3	109,7	79,7	622,5
	Budget .		164,9	30,8	24,3	2,0	98,5	80,5	45,0	110,1	82,1	638,2
	Revised .	1887-88.	129,5	29,5	14,4	2,0	96,0	85,0	44,0	106,1	80,0	586,5
	Accounts .		122,3	29,2	14,6	1,9	95,0	86,9	42,1	103,6	77,2	572,8
England	Accounts .	1886-87.	18,3	6,9	25,2	Grand Total, including England						647,7
	Budget .		27,2	10,1	37,3							675,5
	Revised .	1887-88.	15,9	6,7	22,6							609,1
	Accounts .		15,8	6,6	22,4							595,2

104. The large abatement in India under *Territorial and Political Pensions* is due to the death of the late King of Oudh, and in the Central Provinces and Bombay to ordinary lapses. There were lapses also in Bengal, in addition to which a pension of 4,6 per annum was transferred to Bombay from November 1887. The North-Western Provinces payments were high owing to arrears drawn by the Maharajah of Benares and to two new pensions sanctioned by the Government of India. Several of the Punjab stipendiaries did not claim their pensions before the close of the year, and in Madras there were several lapses including a stipend of 4,8. The Punjab estimates for *charitable allowances* were too high.

105. The discrepancy between budget and accounts in *England* is explained by the undrawn stipend of His Highness the Maharajah Dhulip Singh.

28.—Civil Furlough and Absentee Allowances.

1886-87.			1887-88.	
Accounts.			Budget.	Revised. Accounts.
5	India	.	2	1,5 1,3
...	Burma	.	...	1 1
1,1	Bengal	.	4,0	1,0 6
...	North-Western Provinces and Oudh	.	1	3 3
...	Madras	.	1	...
2	Bombay	.	1,0	3 3
1,8	TOTAL	.	5,4	3,2 2,6
187,7	England	.	217,0	216,0 215,5
70,6	Exchange	.	80,6	90,7 90,6
260,1	TOTAL INCLUDING ENGLAND	.	303,0	309,9 308,7

106. The fluctuations in these figures are inseparable from the uncertain nature of the charges. There is nothing special to record.

Section E.—MISCELLANEOUS—continued.

29.—Superannuation Allowances and Pensions.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superannuation and Retired Allow- ances.	Accounts .	1886-87 .	47,2	14,0	18,3	5,9	122,9	130,6	60,5	94,7	124,0	618,1
	Budget .		51,8	13,5	18,8	6,0	123,9	135,2	65,0	99,0	126,1	639,3
	Revised .	1887-88 .	47,1	15,1	18,5	6,2	123,3	133,1	64,2	105,0	132,6	645,1
	Accounts .		46,9	15,9	18,6	6,2	124,2	134,2	63,9	103,7	133,3	646,9
Compassionate Al- lowances.	Accounts .	1886-87 .	1,7	1,2	4	...	1,8	4,1	2,9	2,5	4,6	10,2
	Budget .		2,1	1,6	3	1	2,6	4,0	3,0	2,3	2,7	18,7
	Revised .	1887-88 .	1,7	1,4	3	...	1,8	4,0	2,6	2,5	3,0	17,3
	Accounts .		1,7	1,1	2	...	2,0	3,9	2,7	2,6	3,0	17,2
Gratuities .	Accounts .	1886-87 .	2,0	4	1,1	3	2,1	2,0	1,6	1,7	2,0	13,2
	Budget .		1,8	5	1,0	3	3,0	2,0	1,9	2,5	2,6	15,6
	Revised .	1887-88 .	1,7	5	1,1	5	2,0	1,5	1,9	2,0	2,7	13,9
	Accounts .		1,4	3	8	5	2,2	1,4	2,0	2,0	2,4	13,0
Donations to Ser- vice Funds.	Accounts .	1886-87 .	...	...	...	...	...	...	...	...	...	...
	Budget .		...	...	...	...	...	...	...	...	...	...
	Revised .	1887-88 .	...	...	...	...	...	...	...	...	...	...
	Accounts .		...	...	...	...	...	...	...	...	...	...
Military Orphan and Medical Re- tiring Funds.	Accounts .	1886-87 .	7,5	...	...	...	...	...	...	2,8	...	10,3
	Budget .		7,5	...	...	...	...	...	...	2,3	...	9,8
	Revised .	1887-88 .	7,5	...	...	...	...	...	...	2,8	...	10,3
	Accounts .		8,3	...	...	...	...	...	...	2,6	...	10,9
Pensions of the Military Funds.	Accounts .	1886-87 .	5,5	...	...	...	...	...	...	8,9	6,0	20,4
	Budget .		6,3	...	...	...	...	...	...	10,4	5,0	21,7
	Revised .	1887-88 .	5,9	...	...	...	...	...	...	6,5	6,5	18,9
	Accounts .		6,7	...	...	...	...	...	...	7,6	6,3	20,6
Pensions of the Civil Funds.	Accounts .	1886-87 .	7,0	...	...	...	3	1,4	...	4	1,3	10,4
	Budget .		2,9	...	...	...	1,5	1,3	...	3	1,1	7,1
	Revised .	1887-88 .	3,0	...	...	...	4	1,3	...	1,0	1,1	6,8
	Accounts .		2,9	...	...	...	3	1,3	...	1,6	1,1	7,2
Upper Burma .	Accounts .	1886-87 .	...	...	5	...	...	...	...	...	...	5
	Budget .		...	...	3	...	...	...	...	...	...	3
	Revised .	1887-88 .	...	...	8	...	...	...	...	...	...	8
	Accounts .		...	...	3	...	...	...	...	...	...	3
Other Charges .	Accounts .	1886-87 .	1	...	...	...	...	...	1	1	1	4
	Budget .		1	...	...	...	...	...	1	1	1	5
	Revised .	1887-88 .	1	...	...	...	1,0	1	3	...	1	1,6
	Accounts .		1	...	...	...	6	5	3	1	...	1,6
TOTAL .	Accounts .	1886-87 .	71,0	15,6	20,3	6,2	127,1	138,1	65,1	111,1	138,0	692,5
	Budget .		72,5	15,6	20,4	6,4	131,0	142,6	70,0	116,9	137,6	713,0
	Revised .	1887-88 .	67,0	17,0	20,7	6,7	128,5	140,0	69,0	119,8	146,0	714,7
	Accounts .		68,0	17,3	19,9	6,7	129,3	141,3	68,9	120,2	146,1	717,7
England .	Accounts .	1886-87 .	1,575,9	592,7	2,168,6	Total including Eng- land.						2,861,1
	Budget .		1,608,0	597,3	2,205,3							2,918,3
	Revised .	1887-88 .	1,603,0	673,3	2,276,3							2,991,0
	Accounts .		1,597,9	671,5	2,269,4							2,987,1

107. The charges under this head need to be examined in totals for the whole of India, as the provincial distribution is liable to disturbance by change of residence among the pensioners. The payments on account of *Superannuation and retired allowances* have largely exceeded the expenditure in 1886-87, as well as the budget and revised estimates, and shew the rapid growth of these allowances. As regards the other heads, the budget has been fairly well sustained, considering the uncertain character of the charges, and the only point requiring notice is that the saving in England arises from a change in account keeping, by which loans granted under the rules of the Madras and Bombay Civil Funds are now treated as remittances to India.

30.—Stationery and Printing.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Stationery Office at the Presidency.	Accounts .	1886-87 .	...	...	...	...	9,9	...	...	2,7	2,7	15,3
	Budget .		...	...	...	...	10,7	...	...	2,8	3,3	10,8
	Revised .	1887-88 .	...	...	...	...	10,0	...	...	2,8	3,0	15,8
	Accounts .		...	...	...	...	10,7	...	...	3,7	2,6	17,0

Section E.—MISCELLANEOUS—continued.

30.—Stationery and Printing—continued.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Purchase of Sta- tionery.	Accounts . 1886-87	1	1,8	...	6	97,7	6,2	12,8	28,4	8,6	156,2
	Budget .	1	2,3	6	9	88,3	6,5	12,0	29,9	7,7	148,3
	Revised . } 1887-88 .	2	1,7	3	6	100,9	6,4	12,8	30,0	11,8	164,7
	Accounts .	2	2,2	2	7	102,0	6,7	11,4	29,5	13,7	166,6
Government Presses	Accounts . 1886-87 .	91,2	5,0	10,9	2,6	31,3	23,4	13,1	28,9	28,9	235,3
	Budget .	94,1	7,2	11,5	3,0	30,6	24,5	12,3	27,2	32,1	242,5
	Revised . } 1887-88 .	91,8	4,4	13,7	2,8	31,5	24,2	13,1	28,2	29,5	239,2
	Accounts .	96,6	4,3	13,0	2,8	32,5	22,6	12,8	27,8	28,2	240,6
Stationery supplied from Central Stores.	Accounts . 1886-87 .	—150,3	3,8	7,3	2,6	54,1	20,5	9,0	31,0	22,0	...
	Budget .	—170,4	6,0	7,7	2,8	56,0	20,5	8,5	40,0	28,9	...
	Revised . } 1887-88 .	—172,3	4,5	11,0	2,7	54,5	19,0	8,6	47,5	24,5	...
	Accounts .	—179,3	4,9	11,8	2,1	53,3	16,6	10,6	54,9	25,1	...
Other Charges	Accounts . 1886-87 .	1,9	1,5	...	...	4,3	4,5	9,2	4,1	1,0	26,5
	Budget .	5	...	1	...	4,8	4,5	9,3	5,2	1,2	25,6
	Revised . } 1887-88 .	1,4	1,5	...	1	3,5	4,4	8,5	3,7	1,2	24,3
	Accounts .	1,2	1,1	...	2	4,8	3,5	8,1	3,4	1,3	23,6
Upper Burma Charges.	Accounts . 1886-87 .	...	...	2,4	...	...	...	...	...	...	2,4
	Budget .	...	...	9,5	...	...	...	...	...	...	9,5
	Revised . } 1887-88 .	...	...	2,4	...	...	...	...	...	...	2,4
	Accounts .	...	...	2,5	...	...	...	...	...	...	2,5
TOTAL	Accounts . 1886-87 .	—57,1	12,1	20,6	5,8	197,3	54,6	44,1	95,1	63,2	435,7
	Budget .	—75,7	15,5	29,4	6,7	190,4	56,0	42,1	105,1	73,2	442,7
	Revised . } 1887-88 .	—78,9	12,1	27,4	6,2	200,4	54,0	43,0	112,2	70,0	440,4
	Accounts .	—81,3	12,5	27,5	5,8	203,3	49,4	42,9	119,3	70,9	450,3
ENGLAND.		Sterling.	Ex- change.	Total.							
Stores . . .	Accounts . 1886-87 .	81,6	30,7	112,3	Total including England. {						
	Budget .	99,0	36,7	135,7							
	Revised . } 1887-88 .	80,6	33,9	114,5							
	Accounts .	82,8	34,8	117,6							
Other Charges	Accounts . 1886-87 .	10,2	3,8	14,0	Accounts . 1886-87 .						
	Budget .	10,7	4,0	14,7							
	Revised . } 1887-88 .	6,9	2,9	9,8							
	Accounts .	6,5	2,8	9,3							
Total England	Accounts . 1886-87 .	91,8	34,5	126,3	Budget .						
	Budget .	109,7	40,7	150,4							
	Revised . } 1887-88 .	87,5	36,8	124,3							
	Accounts .	89,3	37,6	126,9							
		Accounts . 1886-87 . 562,0 Budget . 593,1 Revised . } 1887-88 . 570,7 Accounts . 577,2									

108. The budget for *purchase of stationery* was again exceeded in Bengal, but this was due partly to arrear bills of the previous year and partly to higher prices ruling for country-made paper. The Bombay excess was caused by the increased substitution of articles of local manufacture for European stores. The cost of *Government Presses* has fluctuated in some of the Provinces. In India 3,9 more than Budget was spent on fixed and temporary establishments, but 1,5 was saved in overtime allowance and 7 in the establishment of the Type Foundry. Again there is an excess of 2,1 in the contract payments for printing stock forms, but 1,8 was short-paid for purchase of type. The excesses in Burma and Bengal are in overtime allowance and contingencies. In the Central Provinces the Budget allowed 1,4 for printing to be executed by the Jail Presses, but such departmental transfers were not permitted in the accounts. The Budget also allowed 1,1 for contract printing which has been classified in the accounts under other charges. The short payment in Bombay is the result chiefly of economies in contingencies, but about 1,2 was also curtailed under Establishments. The cost of *stationery supplied from Central Stores* is always an uncertain quantity, and there is nothing special to record this year except that an addition of 12 per cent. has been made to the value of the issues in order to cover the loss by exchange on imported articles for which some of the estimates did not provide.

109. In *England*, the saving is chiefly in stores for India as the consignments were smaller and obtained at lower prices than was contemplated in the Budget. The payments for printing done for the India Office were also small, as the Stationery Office did not present accounts as rapidly as had been expected.

32.—Miscellaneous.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Allowances and Re- wards.	Accounts . 1886-87	7	2	4	5	1,1	3	8	1,1	1,9	7,0
	Budget .	3	1	3	6	1,1	6	1,0	1,6	1,8	7,4
	Revised . } 1887-88	4	2	8	3	1,1	5	4	8	1,6	6,1
	Accounts .	2	2	6	2	1,3	3	5	3	1,5	5,1
Remittance Charges	Accounts . 1886-87	12,0	4	1,5	1,4	4,5	4,1	4,4	2,4	1,8	32,5
	Budget .	14,0	5	1,0	9	5,0	4,0	3,9	2,7	2,0	34,0
	Revised . } 1887-88	8,9	4	1,7	1,9	3,9	4,1	3,9	3,0	1,9	29,7
	Accounts .	11,7	4	2,0	2,3	3,3	4,1	3,5	3,2	2,0	32,5

Section E.—MISCELLANEOUS—concluded.

32.—Miscellaneous—continued.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	
Charitable Dona- tions.	Accounts .	1886-87	1,3	3	2	1	9,9	5,8	5	6,0	5,1	29,2	
	Budget .		1,2	3	2	1	7,6	5,8	4	6,0	4,2	25,8	
	Revised .	1887-88	8	3	2	1	8,5	5,5	3	5,5	4,3	25,5	
	Accounts .		9	3	4	1	7,2	5,4	5	5,9	5,3	26,0	
Rewards for Des- truction of Wild Animals.	Accounts .	1886-87	1	1,9	1,0	1,1	1,5	1,7	1,6	7,3	1,3	17,5	
	Budget .		1	2,2	1,0	1,2	2,0	2,3	1,6	8,1	1,5	20,0	
	Revised .	1887-88	1	2,0	9	1,2	1,5	2,0	2,7	5,1	1,5	17,0	
	Accounts .		1	2,0	9	1,2	1,7	1,6	3,0	4,0	1,4	15,9	
Petty Provincial and Local Establish- ments.	Accounts .	1886-87	1,7	2,4	3,4	2,3	4,2	5,4	3,8	50,4	2,5	76,1	
	Budget .		1,6	2,5	3,8	1,8	4,5	5,4	4,1	50,1	2,6	76,4	
	Revised .	1887-88	7	2,4	3,4	2,0	4,5	5,0	3,9	56,2	2,6	80,7	
	Accounts .		1,5	2,4	3,4	2,6	3,1	4,8	4,0	57,4	2,9	82,1	
Special Commis- sions of Enquiry.	Accounts .	1886-87	33,4	...	...	...	2,4	1	...	4,3	2,9	43,1
	Budget .		57,3	...	...	...	...	5	...	2	4	58,4
	Revised .	1887-88	11,6	...	...	...	1	2	...	7	3	12,9
	Accounts .		13,1	...	...	...	1,6	4	...	8	6	16,5
Irrecoverable Loans written off.	Accounts .	1886-87	...	...	...	1	...	2,5	...	...	7,4	10,0
	Budget .		...	...	...	...	...	1	...	...	5	6
	Revised .	1887-88	...	...	...	...	...	1	...	...	1,3	1,4
	Accounts .		...	...	6	3	...	...	...	...	1,0	1,9
Rents, Rates, and Taxes.	Accounts .	1886-87	2,3	...	5	2	16,8	...	...	3	5,2	25,3
	Budget .		1,9	...	4	3	15,5	...	...	7	5,7	24,5
	Revised .	1887-88	6	...	4	3	14,1	...	...	3	5,1	20,8
	Accounts .		1,4	...	4	3	13,4	...	...	4	5,2	21,1
Extraordinary Items	Accounts .	1886-87	6	...	...	...	...	...	...	...	...	6
	Budget .		...	...	...	...	1	...	...	...	...	1
	Revised .	1887-88	...	...	...	...	...	...	...	...	...	...
	Accounts .		...	...	...	9	...	...	...	...	...	9
Upper Burma Charges.	Accounts .	1886-87	...	...	13,3	...	...	...	...	...	...	13,3
	Budget .		...	...	30,0	...	...	...	...	...	...	30,0
	Revised .	1887-88	...	...	18,0	...	...	...	...	...	...	18,0
	Accounts .		...	...	8,2	...	...	...	...	...	...	8,2
Other Items .	Accounts .	1886-87	2,1	8	1,4	5	6,7	7,8	4,5	6,0	17,6	47,4	
	Budget .		3,6	9	5	5	4,0	5,4	12,7	13,2	9,2	50,0	
	Revised .	1887-88	3,3	1,4	2	...	3,7	6,1	8,8	3,2	9,4	36,1	
	Accounts .		1,5	1,1	5	9	11,2	3,2	5,7	4,1	7,9	36,1	
TOTAL	Accounts .	1886-87	54,2	6,0	21,7	6,2	47,1	27,7	15,6	77,8	45,7	302,0	
	Budget .		80,0	6,5	37,2	5,4	39,8	24,1	23,7	82,6	27,9	327,2	
	Revised .	1887-88	26,4	6,7	25,6	5,8	37,4	23,5	20,0	74,8	28,0	248,2	
	Accounts .		30,4	6,4	17,0	8,8	42,8	19,8	17,2	76,1	27,8	246,3	
England	Accounts .	1886-87 .	30,4	11,5	Total.		Total including England.		{		Accounts .	1886-87 .	343,9
	Budget .		28,5	10,6	41,9	Budget .						366,3	
	Revised .	1887-88 .	34,0	14,3	48,3	Revised .						296,5	
	Accounts .		32,8	13,8	46,6	Accounts .						292,9	

110. Considering the nature of the items, the fluctuations in the first two heads are not greater than might have been expected. Large payments were made in Bengal on account of *Charitable Donations* in 1886-87, partly in grants to the Hospital Nurses' Institution and specially in a contribution to the District Charitable Society for repairs of the Alms-House buildings. The Punjab Budget for *destruction of wild animals* was too low, and the Madras budget too high. The Madras excess under *petty establishments* has occurred entirely in the local section, and is due to increased charges for sanitation. The India budget for *Special Commissions of Enquiry* contemplated a very large expenditure on account of the Public Service Commission, but the commission closed earlier than was expected. The nominal expenditure under *irrecoverable loans written off* is made up of small writes-off of irrecoverable advances to cultivators, &c., but it is subject to great variations owing to the occasional cancellation of large items. This year the figures represent ordinary writes-off only. *Rents, rates, and taxes* seem small in Bengal owing to assessments on the customs buildings having been charged to 9—Customs. The *extraordinary item* of 9 in Assam includes a write-off under orders of Government to clear an advance which was made to the contractors of the Tonga Service between Gowhatty and Shillong. The *Upper Burma charges* were small, as unsettled claims were not paid to the extent anticipated and the amount provided in the budget for Conservancy, Lighting and other town charges at Mandalay were not required. The India Budget and Revised for *other items* allowed too much for petty construction and repairs and miscellaneous and unforeseen charges. The high charge in Bengal comprises the write-off connected with the frauds in the late District Savings Bank, in Chittagong. The Punjab and Madras budgets provided a reserve for certain outlays which were not required, and the Bombay budget made allowance for some petty local works, which by a change in accounting have been classified under 45—Civil Works.

Section F.—FAMINE RELIEF AND INSURANCE.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
309,0	EXPENDITURE	94,5	93,3	91,4

111. Considerable changes have been made in this head as explained in para. 124 of last year's report, and it is now limited to the following charges:—

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
1,0	Famine Relief	2,0	8	4
200,0	Construction of Protective Railways	Nil	Nil	Nil
108,0	Construction of Protective Irrigation Works	92,5	92,5	91,0
309,0	TOTAL	94,5	93,3	91,4

33.—Famine Relief.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
5	Central Provinces	1,0	5	3
...	Bengal . . . . .	...	...	...
5	Madras	1,0	3	1
...	Bombay . . . . .	...	...	...
10	TOTAL	2,0	8	4

112. The amount spent in the Central Provinces was on account of relief works in the Bilaspur District, but it was not necessary to incur expenditure to the extent provided in the Budget. The amount entered against Madras represents the write-off of an irrecoverable advance made during the famine of 1876-78.

35.—Construction of Protective Irrigation Works.

1886-87. Accounts.		Outlay before 1887-88.	Budget.	1887-88. Revised.	Accounts.
8,4	BENGAL— Orissa Coast Canal (grant-in-aid)	86,6	...	...	...
12,0	N.-W. PROVINCES AND OUDH— Betwa Canal	381,7	8,9	7,4	7,6
9,9	PUNJAB— Swat River Canal	325,1	10,0	8,5	8,2
14,3	MADRAS— Buckingham Canal (grant-in-aid)	58,6	7,5	8,0	8,0
22,2	Rushikulya project	55,0	28,5	21,1	25,4
...	Survey, &c.	9,6	...	—5	—5
32,9	BOMBAY— Nira Canal	355,7	35,1	38,8	39,8
3	Chankapur Tank	6,0	...	1	1
...	Maladevi Tank	3,4	...	...	...
7,3	Mhasvad Tank	193,8	2,0	2,3	2,2
7	Gokak Canal	39,9	5	4	2
...	RESERVE . . . . .	...	...	6,4	...
108,0	TOTAL	(a) 1,515,4	92,5	92,5	91,0

		RESULTS.		ACTUALS.	
				More.	Less.
Actuals with	Actuals of previous year	.	.	...	17,0
"	Budget Estimate	.	.	...	1,5
"	Revised Estimate	.	.	...	1,5

(a) Includes £285,400 outlay from funds not classed under this special head.

113. As explained in para. 128 of last year's report, the charges comprised in this head are regulated by the amount available for expenditure and by the works awaiting construction. The decrease of 17,0 compared with the Actual expenditure of the previous year is due chiefly to the operation of this rule.

114. During the year 1887-88 the grants for the Betwa and Swat River Canals and the Rushikulya projects were reduced, and those for the Nira Canal and Mhasvad tank increased, while a sum of 6,4 was held in reserve to meet an excess charge under 43—*Minor Works and Navigation*. These changes were embodied in the Revised Estimate and have been followed in the Actuals. There was an excess outlay on the Rushikulya project and Nira Canal, but on the other hand the reserve of 6,4 was not fully used.

Section G.—CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
183,1	Expenditure	75,0	81,7	80,9

115. The following figures give the details of the amount spent, and explain the differences between the Actuals of 1886-87 and 1887-88, and the Budget Estimate of the last-named year:—

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
PROVINCIAL.				
ASSAM—				
10,2	Jorhat Railway	4,5	5,9	5,4
11,6	Cherra-Companyganj Railway	11,5	10,1	10,3
BENGAL—				
4	Kaunia-Dhurla Railway	1,0	—3	—2
N.-W. PROVINCES AND OUDH—				
160,9	Lucknow-Sitapur-Seramau Railway	58,0	66,0	65,4
183,1	TOTAL	75,0	81,7	80,9

RESULTS.

		ACTUALS.	
		More.	Less.
Actuals with Actuals of previous year . . . . .		...	102,2
„ Budget Estimate		5,9	...
„ Revised Estimate . . . . .		...	8

116. The small outlay of 1887-88, as compared with the previous year, is due (1) to the practical completion of the Jorhat State Railway in 1886-87, necessitating smaller expenditure during 1887-88, (2) to no work of any importance having been carried out on the Kaunia-Dhurla State Railway during 1887-88, and (3) to the Lucknow-Sitapur-Seramau Railway needing less construction work than was required on this line in 1886-87. The budget of the Kaunia-Dhurla line provided for the substitution of iron pile and girder bridges for the wooden ones now on the road, but this work has been deferred pending settlement of the question of extending the metre gauge line in the direction of Dhubri. The excess over budget on the Lucknow Sitapur-Seramau Railway is due chiefly to greater progress of work than was anticipated.

Section H.—RAILWAYS.

117. The following is a general statement of the Revenue Accounts:—

1887-88.	State Railways.	Guaranteed Railways.	Subsidized Companies.	Miscellaneous.	TOTAL.
GROSS EARNINGS . . .	10,871,9	7,241,4	24,8	...	18,138,1
WORKING EXPENSES . . .	5,329,2	3,604,8	...	...	8,934,0
Surplus Profits . . .	265,0	662,6	...	...	927,6
Interest . . .	4,008,3	3,853,0	...	...	7,861,3
Annuities . . .	2,390,8	...	...	...	2,390,8
Land and Supervision . . .	...	51,4	43,6	...	95,0
Miscellaneous Railway Expen- diture . . .	...	...	...	51,8	51,8
TOTAL EXPENDITURE . . .	11,993,3	8,171,8	43,6	51,8	20,260,5

NET GAIN OR LOSS TO THE GOVERNMENT—

1887-88 . . .	—1,121,4	— 930,4	— 18,8	— 51,8	—2,122,4
1886-87 . . .	— 375,1	— 675,6	— 43,6	— 94,4	—1,188,7
1885-86 . . .	+ 394,9	— 983,3	— 44,0	— 99,3	— 731,7
1884-85 . . .	+ 173,9	—1,043,3	— 84,2	— 97,6	—1,051,2
1883-84 . . .	+ 647,5	— 996,4	— 85,5	+129,4	— 305,0

118. These figures show that the *State Railways* did worse than last year by 746,3, and the *Guaranteed Railways* by 254,7. The deficiency under the former is due to a great extent to heavy payments on account of Interest and Annuities connected with the purchase of Guaranteed lines, and which amounted to 245,7 and 5,8, respectively, plus exchange 163,4. There was an increase of 355,2 also in the working expenses of State Railways. As regards *Guaranteed Railways*, the increase is due to larger payments on account of Interest and Surplus Profits. The other items do not call for special remark here.

Section H.—RAILWAYS—EARNINGS.

1886-87. Accounts.	RECEIPTS.	Budget.	1887-88. Revised.	Accounts.
14,477,8		14,892,5	14,412,8	14,533,3

119. The following sums are comprised in these receipts, particulars of them being given in the succeeding statements. As regards *State Railways* the gross earnings exceeded those of the previous year by 42,8 and the revised by 20,4, but fell below the Budget by 446,9. The increase over the Actuals of 1886-87 is due principally to the opening of the Bellary-Kistna and Cuddapah-Nellore State Railways, and to large additions to the open mileage of existing lines. The decrease on the Budget Estimate is caused by a considerable fall in traffic on the East Indian, Rajputana-Malwa, and North-Western Railways, as explained below, but it did not go down to the extent apprehended in the Revised Estimate as the traffic on some lines, notably the Rajputana-Malwa and North-Western Railways, revived somewhat during the closing months of the year. These several differences are more fully explained below. The *Guaranteed* lines have worked up very closely to last year's figures, and the net traffic receipts have exceeded the Budget owing to the large quantity of grain and other produce carried by the Great Indian Peninsula Railway and to increased receipts in the Madras Railway. The discrepancy between Budget and accounts in the *Subsidized* Companies is attributable to a change in the method of showing the capital expenditure of the Mysore State Railway.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
10,829,1	State Railways (gross)	11,318,8	10,851,5	10,871,9
3,647,1	Guaranteed Railways (net)	3,515,0	3,534,0	3,636,6
1,6	Subsidized Companies	58,7	27,3	24,8
<u>14,477,8</u>		<u>14,892,5</u>	<u>14,412,8</u>	<u>14,533,3</u>

Section H.—RAILWAYS—EARNINGS—continued.

XXVI.—State Railways—Gross Earnings and Working Expenses.

ACTUALS, 1886-87.			Capital Outlay to 31st March 1888.	RAILWAYS.	BUDGET, 1887-88.			REVISED, 1887-88.			ACTUALS, 1887-88.			Percentage of Charge on Earnings.	Percentage of Net receipts on Capital Outlay.
Gross Earnings.	Working Expenses.	Net.			Gross Earnings.	Working Expenses.	Net.	Gross Earnings.	Working Expenses.	Net.	Gross Earnings.	Working Expenses.	Net.		
4,707.2	1,539.3	3,167.9	32,803.3	IMPERIAL.	4,695.3	1,650.0	3,045.3	4,630.3	1,445.0	3,185.3	4,603.2	1,457.5	3,145.7	31.66	9.60
537.1	326.7	210.4	...	East Indian	...	...	...	...	...	...	...	...	...	...	...
1,688.3	836.5	851.8	12,957.8	Eastern Bengal	1,800.0	901.0	899.0	1,680.0	850.0	830.0	1,698.3	856.5	841.8	50.43	6.50
1,373.3	1,316.9	1,056.4	29,375.6	Rajputana-Malwa	2,650.0	1,700.0	950.0	2,160.0	1,550.0	610.0	2,188.2	1,633.5	554.7	74.65	1.90
9,305.9	4,019.4	5,286.5	75,136.7	North-Western	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	TOTAL	9,145.3	4,251.0	4,894.3	8,505.3	3,845.0	4,660.3	8,510.7	3,947.5	4,563.2	46.38	6.07
...	...	...	2,778.9	OTHER RAILWAYS—	...	...	...	...	...	...	...	...	...	...	...
747.7	59.6	15.1	711.2	IMPERIAL.	140.0	90.0	50.0	132.5	82.5	50.0	137.5	86.8	50.7	63.13	1.83
39.2	19.5	19.7	921.0	Bengal-Nagpur	67.5	57.5	10.0	75.0	65.0	10.0	78.0	68.0	10.0	87.18	1.41
3.3	2.6	7	485.7	Wardha Coal	39.5	19.5	20.0	45.7	21.0	24.7	45.7	21.3	24.4	46.51	2.66
...	...	...	...	Bilaspur-Etawah	...	...	...	...	...	...	...	...	...	...	...
6.9	8.2	—1.3	74.2	(KatniUmara Sec- tion)	17.5	12.5	5.0	8.2	9.0	—0.8	8.1	9.6	—1.5	118.52	—3.1
...	...	...	426.5	Umara Colliery	27.5	21.5	6.0	11.5	3.5	8.0	11.5	2.6	8.9	22.61	12.00
3.5	2.6	9	131.1	Patna-Gya	51.5	25.5	26.0	52.8	24.3	28.5	52.9	24.6	28.3	46.50	6.64
34.6	43.4	—8.8	911.2	Rhopal	4.0	3.5	5	5.0	4.0	1.0	5.0	4.5	5	90.00	.38
9.2	8.1	1.1	4,930.0	Bengal Central	60.0	62.0	—2.0	74.5	64.5	10.0	75.5	67.6	7.9	89.54	.87
23.4	...	23.4	1,095.4	Indian Midland	32.5	22.5	10.0	32.0	23.0	9.0	30.6	20.1	10.5	65.69	.21
...	...	...	...	Dhond-Manmad*	24.0	...	24.0	22.5	...	22.5	22.7	...	22.7	...	2.72
182.3	125.1	57.2	6,826.0	Benares Branch	...	...	...	2	1	1	2	1	1	50.00	...
...	...	...	1,654.5	Southern Mahratta	300.0	179.2	120.8	318.5	215.5	103.0	326.4	217.9	108.5	66.76	1.60
...	...	...	626.6	Bellary-Kistna	17.5	16.0	1.5	6.2	5.7	5	6.2	8.5	—2.3	137.10	—1.4
37.4	20.0	17.4	991.6	Cuddapah-Nellore	17.5	15.0	2.5	3.6	8.6	—5.0	4.8	9.2	—4.4	191.67	—7.0
...	...	...	70.3	Mysore	...	...	...	51.0	37.7	13.3	51.5	37.4	14.1	72.62	1.42
...	...	...	...	Dildarnagar-Ghazi- pur	4.7	2.3	2.4	4.8	2.2	2.6	4.8	2.2	2.6	45.83	3.70
414.5	289.1	125.4	22,634.2	TOTAL OTHER RAIL- WAYS	803.7	527.0	276.7	844.0	566.6	277.4	861.4	580.4	281.0	67.37	1.24
9,720.4	4,308.5	5,411.9	97,770.9	TOTAL IMPERIAL	9,949.0	4,778.0	5,171.0	9,349.3	4,411.6	4,937.7	9,372.1	4,527.9	4,844.2	48.31	5.00
131.8	80.4	51.4	...	PROVINCIAL.	...	...	...	...	...	...	...	...	...	...	...
291.7	173.3	118.4	2,891.6	Nagpur-Chhattisgarh	...	...	...	...	...	...	...	...	...	...	...
3.9	5.4	—1.5	69.1	Burma	290.0	173.0	117.0	335.0	176.0	159.0	331.1	175.9	155.2	53.11	5.37
2	2.3	—2.7	74.5	Jorhat	4.5	5.0	—0.5	4.9	6.1	—1.2	5.0	6.4	—1.4	128.00	—2.0
69.4	37.5	31.9	...	Cherra-Company- gunj	2.5	4.0	—1.5	1.2	3.6	—2.4	1.2	3.7	—2.5	308.33	—3.36
60.7	43.1	17.6	...	Rajputana-Malwa†	...	...	...	...	...	...	...	...	...	...	...
...	...	...	5,201.5	Cawnpore-Achnera	...	...	...	...	...	...	...	...	...	...	...
262.4	141.2	121.2	2,261.6	Eastern Bengal	550.0	307.5	242.5	...	...	...	...	...	...	...	...
28.0	28.7	—0.7	652.0	Northern Bengal	250.0	142.5	107.5	932.5	465.0	467.5	937.4	481.1	456.3	50.74	5.55
14.6	11.2	3.4	66.2	Assam-Bihar	10.0	7.5	2.5	...	...	...	...	...	...	...	...
159.9	98.6	61.3	1,588.7	Dacca	31.0	27.0	4.0	...	...	...	...	...	...	...	...
8.7	6.7	2.0	34.4	Kaunia-Dhurla	13.0	11.5	1.5	...	...	...	...	...	...	...	...
53.6	27.9	25.7	371.0	Tirhoot	165.0	100.0	65.0	184.0	105.0	79.0	180.5	106.2	74.3	58.84	4.68
1.7	1.2	5	...	Nalhatti	7.8	6.5	1.3	9.5	6.5	3.0	9.4	6.2	3.2	66.00	9.30
...	...	...	...	Patna-Gya	...	...	...	...	...	...	...	...	...	...	...
10.1	7.7	2.4	152.0	Lucknow-Sitapur	28.0	18.5	9.5	18.0	14.5	3.5	18.3	15.0	3.3	82.00	.90
7.3	—2.2	9.5	559.7	Seramau	11.0	8.0	3.0	9.8	7.8	2.0	9.6	6.8	2.8	70.83	1.84
4.7	2.5	2.2	...	Bareilly-Pilibhit	7.0	...	7.0	7.3	...	7.3	7.3	...	7.3	...	1.30
...	...	...	...	Amritsar-Pathankot	...	...	...	...	...	...	...	...	...	...	...
1,108.7	665.5	443.2	13,952.3	Dildarnagar-Ghazi- pur	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	TOTAL PROVINCIAL	1,369.8	811.0	558.8	1,502.2	784.5	717.7	1,499.8	801.3	698.5	53.07	5.00
...	182.5	—182.5	...	Surplus Profits—	...	190.0	—190.0	...	205.0	—205.0	...	205.1	—205.1	...	...
...	62.8	—62.8	...	East Indian	...	51.5	—51.5	...	50.0	—50.0	...	50.6	—50.6	...	...
...	6	—6	...	Rajputana-Malwa	...	8	—8	...	4.5	—4.5	...	4.2	—4.2	...	...
...	...	...	...	Southern Mahratta	...	...	...	...	5.1	—5.1	...	5.1	—5.1	...	...
10,829.1	5,219.9	5,609.2	111,723.2	Mysore	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	GRAND TOTAL	11,318.8	5,831.3	5,487.5	10,851.5	5,460.7	5,390.8	10,871.9	5,594.2	5,277.7	51.40	4.72

* Net receipts.

† N.-W. P. and Oudh Government share of Rajputana-Malwa Railway, Cawnpore-Achnera Section, for six months.

1886-87.	East Indian Railway.										1887-88.			
ACCOUNTS.											Budget.	Revised.	Accounts.	
EARNINGS—														
1,403,8	Coaching	.	.	.	.	.	.	.	.	.	1,386,0	1,400,0	1,434,5
3,209,4	Goods	.	.	.	.	.	.	.	.	.	3,221,0	3,155,0	3,113,1
94,0	Miscellaneous	.	.	.	.	.	.	.	.	.	88,3	75,3	55,6
4,707,2	TOTAL										.	4,695,3	4,630,3	4,603,2

RESULTS.

Actuals with Actuals of previous year	.	.	.	.	.	.	...	104.0
" Budget Estimate	.	.	.	.	.	.	...	92.1
" Revised Estimate	.	.	.	.	.	.	...	27.1

ACTUALS.
More. Less.

RESULTS

[illegible]

Other State Railways—Imperial.

[illegible]

126. The actual earnings realised during 1887-88 exceeded the Budget by 57.7, the principal variations being as follows :—

[illegible]

127. The improvement on the *Wardha Coal State Railway* is caused by large sales of coal, the growing demand for which was foreseen and provided for, but the actuals far exceeded the most sanguine expectation. In the case of the *Bengal Central Railway*, the Budget provision represented the estimated earnings of the calendar year 1887, as the transactions were at that time adjusted with the *Eastern Bengal Railway* according to the calendar half-year. It was subsequently arranged to adjust the transactions monthly, and the Actuals of 1887-88 therefore include the earnings from 1st January 1887 to 31st March 1888, and this change has caused the large increase noticed on this line. The large excess on the *Southern Mahratta Railway* is due to increased open mileage, to the traffic on some of the newly-opened sections proving more favourable than it was prudent to anticipate, and to the transfer of the *Bellary-Kistna Railway* to the *Southern Mahratta Railway Company* from 1st January 1888, since which date it is worked as an integral portion of the Company's own line. The *Mysore State Railway* was not included under the head *State Railways* in the Budget for 1887-88. It was subsequently decided that they should be recorded under this head, and the Actuals have now been so shown.

Section H.—RAILWAYS—EARNINGS—continued.

128. The falling off on the *Katni-Umaria* Railway is due to the anticipated mineral and passenger traffic not having been realised to the extent expected. When the Budget for 1887-88 was framed, the traffic on this line had not had time to develop, and it was difficult to frame a trustworthy estimate. The decrease on the *Umaria Colliery* is ascribed to a smaller demand for coal than expected, and the failure to attract customers for slack coal. As regards the *Bellary-Kistna* Railway, it was assumed, when the Budget was under preparation, that a section of the line from Guntakul to Nandyal would have been opened to traffic on the 1st April 1887, but that was not done till the 11th July 1887, besides which the traffic was not so good as expected. The same may be said of the *Cuddapah-Nellore* State Railway, the Budget having been framed on the assumption that the line would be opened to traffic on the 1st May 1887, whereas the actual date was the 15th September 1887.

129. The Actuals are in excess of the Revised Estimate by 17,4, of which 5,0 is in the Bengal-Nagpur, 3,0 in the Wardha Coal and 7,9 in the Southern Mahratta Railways. These improvements are due on the Bengal-Nagpur Railway to the carriage of construction material to greater extent than was anticipated, on the Wardha Coal Railway to the large sales of coal and on the Southern Mahratta Railway to the traffic having been more favourable than was expected.

Other State Railways—Provincial, Excluding Eastern Bengal Railway System.

RESULTS.							ACTUALS.	
							More.	Less.
Actuals with Actuals of previous year	.	.	.	.	.	.	...	241,3
„ Budget Estimate	.	.	.	.	.	.	46,6	...
„ Revised Estimate	.	.	.	.	.	.	...	7,3

130. As explained in paragraph 125 the comparison between the two years 1886-87 and 1887-88 is interrupted by the transfer of the Nagpur-Chhattisgarh, the Patna-Gya, the Cawnpore-Achnera and the Dildarnagar-Ghazipur State Railways from the *Provincial* to the *Imperial* section of the account. Eliminating these lines from the figures for 1886-87 the earnings during 1887-88 actually exceeded those of the former year by 78,9, of which 39,4 occurs in Burma, 20,6 in Tirhoot and 16,6 in Lucknow-Sitapur-Seramau. The improvement on the Burma State Railway is attributed to the pacification of the country, and the impetus to trade caused by the opening out of Upper Burma, as well as to the revenue derived from the carriage of construction material for the Tounghoo-Mandalay Extension. The increase in the case of the Tirhoot State Railway is due to an additional length of line opened for traffic during 1887-88, and to a considerable development of 3rd class passenger and Goods traffic, owing to the completion of the Gunduck Bridge. The improvement on the Lucknow-Sitapur-Seramau Railway is due to increased mileage, an additional length of 50½ miles from Sitapur to Gola-Gokarah-nath having been opened during 1887-88.

131. Compared with the Budget Estimate, the actual earnings realised during 1887-88 show an increase of 46,6, of which +41,1 was in Burma, +15,5 in Tirhoot and -9,7 in Lucknow-Sitapur-Seramau. The explanations given above in the preceding paragraph apply also to the differences in the Burma and Tirhoot lines, and as regards the Lucknow-Sitapur-Seramau Railway when the Budget was framed, only a portion of the line had been opened for traffic, and no information was available on which to base a reliable estimate.

132. The actual earnings realised are less than the Revised Estimate by 3,9 in Burma and 3,5 in Tirhoot. In the case of the Burma Railway the Goods traffic was not as large as anticipated. The decrease on the Tirhoot Railway is due to the outstanding earnings at the close of the year being higher than was expected when the Revised Estimate was framed.

XXVII.—Guaranteed Companies—Net Traffic Receipts.

ACCOUNTS, 1885-87.			Guaranteed Interest, 1887-88.	GUARANTEED RAILWAYS.	BUDGET, 1887-88.			REVISED, 1887-88.			ACCOUNTS, 1887-88.			Percentage of Maintenance.
Gross Earnings.	Working Expenses.	Net.			Gross Earnings.	Working Expenses.	Net.	Gross Earnings.	Working Expenses.	Net.	Gross Earnings.	Working Expenses.	Net.	
1,343,6	563,0	780,6	583,6	Bombay, Baroda and Central India Great Indian Peninsula Madras Oudh and Rohilkhand South Indian	1,330,0	550,0	780,0	1,210,0	530,0	680,0	1,227,2	520,2	707,0	42.4
3,971,6	1,857,3	2,114,3	1,683,3		3,750,0	1,830,0	1,920,0	3,920,0	1,860,0	2,060,0	3,984,6	1,842,2	2,142,4	46.2
794,3	504,6	289,7	740,3		800,0	475,0	325,0	822,5	510,0	312,5	821,5	513,9	307,6	62.5
658,8	362,3	296,5	547,1		720,0	390,0	330,0	690,0	360,0	330,0	701,7	356,1	345,6	50.7
512,2	346,2	166,0	298,6		510,0	350,0	160,0	511,5	360,0	151,5	506,4	372,4	134,0	73.5
7,280,5	3,633,4	3,647,1	3,852,9	TOTAL	7,110,0	3,595,0	3,515,0	7,154,0	3,620,0	3,534,0	7,241,4	3,604,8	3,636,6	49.8

Section H.—RAILWAYS—EARNINGS—*continued.*

RESULTS.								ACTUALS.	
								More.	Less.
GROSS EARNINGS—									
Actuals with	Actuals of previous year	.	.	.	.	.	.	...	39,1
„	Budget Estimate	.	.	.	.	.	.	131,4	...
„	Revised Estimate	.	.	.	.	.	.	87,4	...
WORKING EXPENSES—									
Actuals with	Actuals of previous year	.	.	.	.	.	.	...	28,6
„	Budget Estimate	.	.	.	.	.	.	9,8	...
„	Revised Estimate	.	.	.	.	.	.	...	15,2

Gross Earnings.

133. The earnings realised during 1887-88 fell short of those of the preceding year by 39,1, chiefly in the Bombay, Baroda and Central India and in the South Indian Railways. The decrease on the Bombay, Baroda and Central India Railway is due to a falling off in *Goods* traffic exchanged with the Rajputana-Malwa State Railway, and in the carriage to and from Bombay of wheat, coal, coke, grain, salt, and seeds. The fall on the South Indian Railway was the result chiefly of fluctuations in *Suspense* transactions, the payments to other lines in excess of receipts from them having been larger than in the previous year.

134. The increase over the Budget Estimate occurred chiefly on the Great Indian Peninsula and the Madras Railways. The large increase on the former line may be attributed to the moderate estimate adopted by the Government of India, as it was not considered advisable to calculate on a continuance of the very favourable traffic which had developed in the preceding year. The increase was in 3rd class passengers, and in wheat, cotton, oil-seeds, food-grains, &c. The increase on the Madras Railway is attributed to development of traffic and to larger receipts from other lines. These results were counterbalanced by a falling off in the Bombay, Baroda and Central India as noted above in paragraph 133, and in the Oudh and Rohilkhund Railways. The decrease on the latter line occurred entirely in *Goods* traffic, in which the Budget expected an improvement, but the result has been a further decline.

135. The comparison with the Revised Estimate is made below, and is satisfactory as showing an increase of 87,4. The increase on the Bombay, Baroda and Central India Railway is due to a sudden improvement in traffic during the last months of the year, which was little expected at the time of the preparation of the Revised Estimate, and in the Great Indian Peninsula Railway to a greater number of 3rd class passengers, and to larger quantities of wheat, cotton, oil-seeds, and food-grains having been carried over the line than was expected. The small decrease on the Madras and South Indian Railways needs no remark. The improvement on the Oudh and Rohilkhund Railway is caused by a better traffic during the closing months of the year than it was considered safe to calculate upon when framing the Revised Estimate.

Bombay, Baroda and Central India	.	.	.	.	.	.	.	.	.	+ 17,2
Great Indian Peninsula	.	.	.	.	.	.	.	.	.	+ 64,6
Madras	.	.	.	.	.	.	.	.	.	— 1,0
Oudh and Rohilkhund	.	.	.	.	.	.	.	.	.	+ 11,7
South Indian	.	.	.	.	.	.	.	.	.	— 5,1
NET INCREASE										87,4

Working Expenses.

136. The decrease on the actuals of the preceding year is made up as under —

Bombay, Baroda and Central India	.	.	.	.	.	.	.	.	.	— 42,8
Great Indian Peninsula	.	.	.	.	.	.	.	.	.	— 15,1
Madras	.	.	.	.	.	.	.	.	.	+ 9,3
Oudh and Rohilkhund	.	.	.	.	.	.	.	.	.	— 6,2
South Indian	.	.	.	.	.	.	.	.	.	+ 26,2
NET DECREASE										28,6

137. The decrease on the Bombay, Baroda and Central India Railway is due to the smaller traffic noticed above in paragraph 133 as well as to a considerable reduction of expenditure in the Engineering Department. The saving on the Great Indian Peninsula Railway occurred in the Locomotive and in the Carriage and Wagon Departments, the decline in the former being attributed to charges for renewals having been considerably less than in the previous year, and in the latter to cheaper rates paid for timber and to other economies. The increase on the Madras Railway is connected with the reconstruction of the Penner and Chitravati bridges and with extensive renewals of goods vehicles. The saving on the Oudh and Rohilkhund Railway is satisfactory, especially as the traffic worked in 1887-88 was larger than that of 1886-87. The increase on the South Indian Railway is caused chiefly by a larger renewal of permanent-way and by repairs to bridges.

Section H.—RAILWAYS—EARNINGS—continued.

138. Compared with the Budget Estimate of 1887-88, the actuals shew a small increase of 9,8 as under—

Bombay, Baroda and Central India	— 29,8
Great Indian Peninsula	+ 12,2
Madras	+ 38,9
Oudh and Rohilkhund	— 33,9
South Indian	+ 22,4
NET INCREASE	9,8

139. The decrease on the Bombay, Baroda and Central India Railway is due principally to the late receipt of stores from England for renewals of permanent-way, and to non-arrival from England of material required for renewals of Carriage and Wagon stock. The increase on the Great Indian Peninsula Railway is attributable to insufficient provision having been made in the Budget for maintenance and traffic expenses, and in the Madras Railway to heavier renewals of engines and goods vehicles than anticipated, and to charges connected with the re-construction of the Penner and Chitravati bridges. The saving on the Oudh and Rohilkhund Railway is due to the provision in the Budget Estimate having been too liberal for requirements, while on the South Indian Railway extensive renewals of permanent-way became necessary, and the loss by Exchange was greater than anticipated.

140. The Revised Estimate was not reached in the Bombay, Baroda and Central India owing to smaller payments to the Great Indian Peninsula Railway Company on account of traffic arising from the Carnac Bunder Bridge, to non-arrival of material from England for renewal of Carriage and Wagon stock, and to economy in working. The decrease on the Great Indian Peninsula Railway is due to the charges on account of engine renewals having been considerably less than anticipated.

141. The Gross Receipts, Expenses and Net Receipts of these lines for the past six years are given in the following Statement:—

GUARANTEED RAILWAY COMPANIES.	GROSS RECEIPTS.						EXPENSES.						NET RECEIPTS.					
	1882- 83.	1883- 84.	1884- 85.	1885- 86.	1886- 87.	1887- 88.	1882- 83.	1883- 84.	1884- 85.	1885- 86.	1886- 87.	1887- 88.	1882- 83.	1883- 84.	1884- 85.	1885- 86.	1886- 87.	1887- 88.
Bombay, Baroda and Central India	1,075,4	1,211,7	1,221,6	1,318,2	1,343,6	1,227,2	553,8	497,6	550,4	543,5	563,0	520,2	521,6	714,1	671,2	774,7	780,6	707,0
Eastern Bengal	642,3	488,9	82,3	..	...	...	266,4	262,3	85,2	...	...	...	375,9	226,6	— 2,9	...	...	...
Great Indian Peninsula	3,508,9	3,342,9	3,514,4	3,654,2	3,971,6	3,984,6	1,737,1	1,751,4	1,779,7	1,850,1	1,857,3	1,842,2	1,771,8	1,591,5	1,734,7	1,804,1	2,114,3	2,142,4
Madras	682,6	691,0	717,0	761,0	794,3	821,5	433,3	404,6	424,1	439,4	504,6	513,9	249,3	286,4	292,9	321,6	289,7	307,6
Oudh and Rohilkhund	479,4	578,9	517,6	571,5	658,8	701,7	324,2	303,2	307,8	367,0	362,3	356,1	155,2	275,7	209,8	204,5	296,5	345,6
Sind, Punjab and Delhi	1,048,6	1,122,3	1,130,0	1,054,2	...	...	676,4	675,9	699,7	587,1	...	...	372,2	446,4	430,3	467,1	...	...
South Indian	376,3	400,3	423,8	450,4	512,2	506,4	240,2	252,8	281,5	297,3	346,2	372,4	136,1	147,5	142,3	153,1	166,0	134,0

XXVIII.—Subsidized Companies (Repayment of Advances of Interest).

1886-87.
Accounts.
1,6

1887-88.
Budget. Revised. Accounts.
58,7 27,3 24,8

142. When the Budget for 1887-88 was under preparation, the system of accounting for the Mysore State Railway was not definitely arranged, and hence, pending a final settlement, it was decided to enter the amount of interest on Capital Expenditure, which it was understood would be recoverable from the Mysore State under this head, and the sum of 58,7 entered above represented the interest charges for the two years 1886-87 and 1887-88. Under later orders from the Secretary of State, the receipts and working expenses as well as the interest charges are now recorded in the accounts under State Railways—gross earnings and working expenses, and only the *net* charge for interest (*i.e.*, interest on Capital Expended *minus* Net Receipts), which is recoverable from the Mysore Durbar, is credited to this head, by transfer debit to the Civil Department for realisation from the Durbar. The transactions for 1886-87 were finally adjusted in the accounts of 1886-87 in accordance with these orders, which have also been carried out in Revised Estimate and Actuals of 1887-88. Hence the difference between the latter and the Budget.

Section H.—RAILWAYS—EXPENSES.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
15,666,4	EXPENDITURE	16,481,9	16,567,1	16,655,7
143. These figures comprise the expenditure under the following heads :—				
1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
STATE RAILWAYS—				
5,219,9	Working Expenses	5,831,3	5,460,7	5,594,2
3,202,4	Interest on debt	3,318,4	3,371,2	3,341,9
2,308,6	Annuities	2,308,1	2,390,6	2,390,8
473,2	Interest on Capital Deposits	585,2	666,4	666,4
GUARANTEED COMPANIES—				
600,8	Surplus Profits, &c.	573,0	721,0	714,0
3,721,9	Interest	3,732,3	3,856,8	3,853,0
SUBSIDISED COMPANIES—				
45,2	Land, &c.	60,0	47,0	43,6
...	Advances of Interest . . . . .	...	...	...
94,4	MISCELLANEOUS RAILWAY EXPENDI- TURE	73,6	53,4	51,8
15,666,4		16,481,9	16,567,1	16,655,7

144. The excess over the Actuals of 1886-87 is 989,3, and is spread over all heads, and more particularly *State Railways*, where it is due chiefly to heavy charges for the maintenance of the new frontier lines opened in 1887-88. The rise in Interest, Annuities, &c., has been caused for the most part by the lower rate of exchange which prevailed in 1887-88, as compared with the previous year, and in the case of Interest on Capital Deposits, by capital deposited with the Secretary of State by the Bengal-Nagpur Railway Company for the first time.

145. The differences between the Actuals and Budget and Revised Estimates of 1887-88 are comparatively small, and are chiefly owing to the fall in exchange.

38.—State Railways—Working Expenses.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
5,219,9	Expenditure	5,831,3	5,460,7	5,594,2

146. Particulars of these charges are given in page 67, and the results as compared with the previous year and the estimates may be summarised as follows :—

		ACTUALS.	
		More.	Less.
Actuals with Actuals of previous year		374,3	...
„ Budget Estimate . . . . .		...	237,1
„ Revised Estimate		133,5	...

147. The excess over the Actuals of 1886-87 may be briefly attributed to increased open mileage, to growth of traffic on some lines necessitating larger expenditure, and to the charges connected with the new lines opened on the frontier.

148. The decrease as compared with the Budget is due generally to economies following the decline of traffic on some of the principal lines, to less expenditure on repairs and renewals, and to the special renewals contemplated on the North-Western Railway not having been carried out to the extent provided for.

149. The excess over the Revised Estimate occurred chiefly on the North-Western Railway, where the special renewals mentioned in the preceding paragraph made greater progress than was anticipated, and where the credits for material taken out of the line were not so large as expected. The expenditure on

Section H.—RAILWAYS—EXPENSES—*continued.*

repairs of bridges, flood damages, and on fuel for the Sind-Pishin Section was greater than the Revised allowed. The following paragraphs explain these differences in detail.

East Indian Railway.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
	WORKING EXPENSES—			
464,5	Maintenance	571,9	460,2	464,0
421,3	Locomotive	425,8	343,0	358,0
126,0	Carriage and Wagon	144,3	127,1	120,7
295,1	Traffic	305,8	299,8	296,6
232,4	General, Miscellaneous and Suspense	202,2	214,9	218,2
1,539,3	TOTAL WORKING EXPENSES	1,650,0	1,445,0	1,457,5
182,5	$\frac{1}{2}$ Surplus profits paid to the Company and Contribution to Provident Fund of one per cent. on Net Earnings	190,0	205,0	205,1
1,721,8	TOTAL EAST INDIAN RAILWAY	1,840,0	1,650,0	1,662,6

RESULTS.

	ACTUALS.	
	More.	Less.
Actuals with Actuals of previous year . . . . .	...	59,2
„ Budget Estimate . . . . .	...	177,4
„ Revised Estimate	12,6	...

150. The short expenditure in 1887-88, as compared with 1886-87, arose chiefly from less renewals of engines and vehicles in the former, and to the inclusion in the accounts of 1886-87 of the cost of a new steamer.

151. The difference between the Actuals and Budget Estimate is due to 9 engines and 18 tenders not having arrived from England during the year, as expected, and hence the debit to working expenses on account of them was delayed. Some part of the difference is also attributable to less repairs and renewals of vehicles, to steel rails not having been available for renewals of permanent-way, and to savings effected in consequence of a falling off in the traffic generally.

152. The excess over the Revised Estimate is not large, considering the magnitude of the transactions of the East Indian Railway. The Government Examiner of Accounts reports that no specific reason can be assigned for the variations leading up to this excess.

Eastern Bengal Railway.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
	WORKING EXPENSES—			
157,5	Maintenance	155,1	144,0	144,5
113,5	Locomotive	108,0	102,6	111,6
36,6	Carriage and Wagon	41,3	36,0	34,6
92,5	Traffic	96,4	91,9	97,7
107,7	General, Miscellaneous and Suspense	95,2	90,5	92,7
507,8	TOTAL EASTERN BENGAL RAILWAY	496,0	465,0	481,1

RESULTS.

	ACTUALS.	
	More.	Less.
Actuals with Actuals of previous year . . . . .	...	26,7
„ Budget Estimate . . . . .	...	14,9
„ Revised Estimate	16,1	...

153. As stated in para. 122, the foregoing figures include the charges of the main line and also of its branches. The expenditure in 1887-88 was considerably less than that of the preceding year, when the expenses were exceptionally heavy, owing to the diversion of the line at Goalundo and the removal of the Station from Goalundo to Rajbari, and also to extensive repairs of locomotives and steamers. There were no abnormal charges of this nature in the accounts for 1887-88, besides which there was a large reduction of establishment, owing to the amalgamation of the Northern Bengal, Dacca, Kaunia-Dhurla, and the open portion of the Assam-Bihar Section of the Assam-Bihar State Railway with the Eastern Bengal Railway. The saving on the Budget is due to reduced establishment caused by the amalgamation just mentioned, and to less expenditure on repairs and renewals than was at first thought necessary. The excess over the Revised Estimate is small, and is the net result of various savings and excesses of which the following are the chief. Under *Locomotive* expenses, there was an excess of 9,0, due chiefly to the cost of two locomotives debited to Revenue. The expen-